

s.19(1)

{In Archive} RE: Inflated art appraisals cost U.S. government untold millions

ω.
Sonia_Lismer
26/09/2008 01:53 PM
Hide Details
From: " [REDACTED]@ad-ac.ca>
To: <Sonia_Lismer@pch.gc.ca>

History: This message has been replied to.
Archive: This message is being viewed in an archive.

Hi Sonia,

Thank you for the article. It was very interesting.

Have you spoken with your board members to see what time works best for our Thursday meeting? Please let me know.

Thank you,

Art Dealers Association of Canada
111 Peter Street, Suite 501
Toronto, ON, Canada M5V 2H1
P (416) 934-1583 F (416) 934-1584
[\[REDACTED\]@ad-ac.ca](mailto:[REDACTED]@ad-ac.ca)

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From: Sonia_Lismer@pch.gc.ca [mailto:Sonia_Lismer@pch.gc.ca]
Sent: Wednesday, September 24, 2008 7:56 PM
To: [REDACTED]@ad-ac.ca
Subject: r-w: Inflated art appraisals cost U.S. government untold millions

file://C:\Documents and Settings\pch-lismers\Local Settings\Temp\notesFFF692\~web17... 26/02/2013

Hi.

Further to our telephone conversation, here's the article re: rampant overvaluation in the US...

Sonia

Sonia M. Lismer
A/Director, Movable Cultural Property /
Directrice, p.i., Biens culturels mobiliers
A/Secretary, Canadian Cultural Property Export Review Board /
Secrétaire, p.i., Commission canadienne d'examen
des exportations de biens culturels
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
Tel: (819) 997-7752 Fax: (819) 997-7757

Inflated art appraisals cost U.S. government untold millions

The IRS audits few artwork donations claimed on tax returns that yield \$1 billion in write-offs a year. Data suggest overvaluation is rampant.

By Jason Felch and Doug Smith
Los Angeles Times Staff Writers

March 2 2008

An alleged tax-fraud scheme involving donations of overvalued art to four local museums is part of a larger, unchecked problem with inflated art appraisals that has cost the federal government untold millions, a Times analysis has found.

The complete article can be viewed at:
<http://www.latimes.com/news/local/politics/cal/la-me-irs2mar02,0,2852792.story>

Visit [latimes.com](http://www.latimes.com) at <http://www.latimes.com>

**Pages 3 to / à 10
are not relevant
sont non pertinentes**

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s.24(1)



{In Archive} Re: via project
Sonia Lismer to:
Cc: erica.claus

25/06/2010 09:17 AM

Archive: This message is being viewed in an archive.

Hi

Thank you for this...yes, we are aware and are keeping tabs. It would appear by their information that the earliest a donation arranged under this scheme would appear before the Board would be 2012...might be calling you on this...

Sonia

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada
"Stephen Bulger" <stephen@bulgergallery.com>

To <erica.claus@pch.gc.ca>, <Sonia.Lismer@pch.gc.ca>
cc
2010-06-24 13:04 s.19(1) Subject via project

Dear Erica and Sonia,

Here is that website I mentioned that involves

Of particular interest was the How It Works heading, specifically, 5 Easy Steps and the Steps Diagram.
<http://www.viaproject.ca:16080/clients/>

Best,

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de la Loi sur l'accès à l'information**

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23

**of the Access to Information Act
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{In Archive} VIA project research
Ashley Bélanger to: Sonia Lismer, Erica Claus

20/07/2010 09:16 AM

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Hi Sonia and Erica,

Erica V. mentioned that yesterday because of the VIA article, it came up that as part of the research project into VIA

s.21(1)(a)

Best,
Ashley Belanger
Program Officer / Agente de Programme
Movable Cultural Property (MCP) / Biens culturels mobiliers (BCM)
Department of Canadian Heritage / Ministère du Patrimoine canadien
15 Eddy Street, 3rd floor (15-3-A) / 3^{em} étage (15-3-A)
Gatineau, Quebec
K1A 0M5
Government of Canada / Gouvernement du Canada
Telephone / Téléphone: (819)-953-2634
Toll free / Sans frais: 1-866-811-0055
Facsimile/ Télécopieur: (819)-997-7757
E-mail / Courriel: ashley.belanger@pch.gc.ca
Website / Site Web: <http://www.pch.gc.ca/eng/1266244718424/1266201273544>
Application Criteria / Critères d'admissibilité:
<http://www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm>



{In Archive} Re: Online response to Maclean's article 

Erica Claus to: Ashley Bélanger, sonia_lismer

23/07/2010 12:53 PM

Archive:

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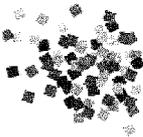
Thanks very much Ashley, I have attached your version and added a title to it for ease of reference, please use this one, and I'll attach to briefing note in the event others may wish to see it.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

Ashley Bélanger/HullOttawa/PCH/CA



Ashley
Bélanger/HullOttawa/PCH/CA

23/07/2010 12:48 PM

To Erica Claus/HullOttawa/PCH/CA@PCH

cc

Subject Online response to Maclean's article

Hi Erica,

I have posted the electronic link to the article below. If you scroll to the bottom you can see the comments in their original. I have also attached the word document that I created with these comments. Let me know if you need anything else.

<http://www2.macleans.ca/2010/07/22/an-artful-scheme/>



Macleans response.doc

Ashley Belanger
Program Officer / Agente de Programme
Movable Cultural Property (MCP) / Biens culturels mobiliers (BCM)
Department of Canadian Heritage / Ministère du Patrimoine canadien
15 Eddy Street, 3rd floor (15-3-A) / 3^{em} étage (15-3-A)
Gatineau, Quebec
K1A 0M5
Government of Canada / Gouvernement du Canada
Telephone / Téléphone: (819)-953-2634
Toll free / Sans frais: 1-866-811-0055

Facsimile/ Télécopieur: (819)-997-7757
E-mail / Courriel: ashley.belanger@pch.gc.ca
Website / Site Web: <http://www.pch.gc.ca/eng/1266244718424/1266201273544>
Application Criteria / Critères d'admissibilité:
<http://www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm>

Friday, July 23, 2010

<http://www2.macleans.ca/2010/07/22/an-artful-scheme/>

Martin · *22 hours ago*

How can photographs that originated with the Chicago Tribune newspaper and the Sovfoto archives even be certified as CANADIAN cultural property? If you look at the CCPERB application information it's obvious that such photographs would not even meet the test of "outstanding significance and national importance" to Canada. That is what the "national" stands for after all.

[Report](#)

[Reply](#)

0 [Vote up](#) [Vote down](#)



metascrawl · *15 hours ago*

Jeffrey Spalding may have a vast knowledge of the donation process but he also resigned as CEO of the Glenbow after only 13 months because his expenditure on artwork put the Glenbow in such dire straights that they had to drastically cut their staff, which included almost the entire archives staff. It is archives that collect and preserve photographs of cultural, local and national significance. The value of a photograph is largely dependent on tracing its provenance and often the value is regional as the photos document the history of a specific area or are the documentation of the work of a photographer living in a certain region. One can often find old photographs sold as curiosities at antique shops or fairs but without any information regarding the subjects in the photo or who took the photos they have no historic or cultural significance.

**Pages 29 to / à 30
are withheld pursuant to section
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21(1)(a)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



{In Archive} Re: Macleans story 

Sonia Lismer to:
Cc: Erica Claus, Ashley Bélanger
Bcc: Jane Northey, Lisa Weagle

23/07/2010 11:38 AM

s.19(1)

Archive:

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Thank you for sharing your views on the Maclean's article.

Régards.

Sonia

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada
"Jeffrey Spalding" <jeffreyspalding@cahen.net>

2010-07-22 13:09

To sonia.lismer@pch.gc.ca
cc
Subject

Sonia,

**Pages 32 to / à 34
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**of the Access to Information Act
de la Loi sur l'accès à l'information**

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{In Archive} Re: MacLean's article 

Sonia Lismer :
Cc: Doina Popescu, Erica Claus, Ashley Bélanger

30/07/2010 04:23 PM

Archive:

This message is being viewed in an archive.

Hi

Thank you for your email and confirmation. We are indeed aware of this article.

Have a great weekend!

Sonia

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
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Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada
Peter Higdon <phigdon@ryerson.ca>

2010-07-30 16:15
To Sonia.Lismer@pch.gc.ca
cc
Subject MacLean's article

Hi Sonia,

I just wanted to touch base with you about the rather distressing article ("An Artful Scheme," Pp. 36-8) in the July 26, 2010 issue of MacLean's magazine. You probably know this already, but after discussion with

We hope very much that the impact of the article is ultimately minimal with respect to the public's understanding of the value and importance of the Board to Canada.

All best,



{In Archive} Status - Hot Files

Sonia Lismer to: Sonia Lismer

Archive:

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09/08/2010 11:51 AM

ERICA'S LIST (from email of Jul 23)

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s.21(1)(b)

Tax Shelters: Monitor, respond as needed

- Jul 26: had Jo format BN appropriately; I reviewed content to ensure LES' changes integrated;
- Jul 28: LES signed off on BN
- Jul 29: asked Ashley to check next Maclean's for responses and letters to the editor; she responded that nothing in the most recent issue, but one additional response to the online version of the article
- Aug 9: the August 16 issue of Maclean's includes a letter from Gerald Beaulieu, CARFAC President, who claims that with 70% of tax certification going to works of art, "Canadian art galleries have stopped buying work from artists: 98% of their acquisitions come from donations, including artist-donated works approved by the CCPERB...artists now have to act as charities, giving their work away for free and navigating donation schemes, rather than earning income and paying taxes...CCPERB...in need of a serious overhaul...

Response: of the 70% art certified, less than 20% are donations by artists; the others were purchased by collectors and given; incentives now available to enable institutions to purchase, however, at less than FMV, but for full tax benefit, through split receipting; for artists to donate and receive a benefit, they have to be making enough to pay taxes, otherwise not worthwhile

- Aug 9: rec'd forr 1 copy of his letter to the Editor of Maclean's s.19(1)

DFAIT Heritage Assets

See emails with Daniel Sharp, monitor, plan is to get meeting organized for the fall, will not move very quickly during the next four weeks I expect

Jul 28: Susan forwarded an email that outlines how Parks is dealing with deaccessioning

Staffing Action

CR-05 WFA interviews, go ahead with Louise if necessary - email with me if you want to discuss if superior candidate emerges

- Jul 20: Josée sent SoMC for CR-05 to Myriam Seguin, asking that CVs be sent to Louise O'Neill
- Jul 26: followed up with Louise O, who is monitoring and following up with HR
- Jul 30: after several follow-ups by myself and Louise, Myriam indicated that we would receive CVs on Aug 2
- Aug 2: received 9 referrals from Myriam Séguin,

- Aug 3: Myriam OK'd my idea of seeking expressions of interest first before reviewing each CV, so sent an email to each attaching SoMC and link to Board portion of website with deadling of August 5 at noon
- Aug 5: rec'd 3 expressions of interest, [REDACTED] so just two new people to talk with (Myriam had said we are encouraged to talk with all candidates referred, when thankfully I came up with the email first idea; so far, so good.

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s.21(1)(b)

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Minutes

- Aug 2: completed minutes with your revisions; agree that officer analysis sheets not be annexed; am seeking Sandra's OK on the minutes of her presentation
- Aug 4: received Sandra's refinements

Performance Agreement and Report

I have read and signed your document and have prepared a narrative, in an envelope on my desk - please book an hour for when you are back first thing so we can sign off and discuss coming year, if you have any comments on narrative we can revise when we meet, if you are in agreement please leave copy of the file for my files

Photography Study

Get outline of study done

Export Delay Notices

TO DO: Make sure the notices get on the web for August 31st appeal hearing

Export Control Study

Complete and Wrap Up, Jennifer should do a summary of the findings and prepare briefing note for Lyn on outcomes and next steps

Aug 3: Jennifer confirmed that we got the final report; I sent her an email asking her to prepare summary and BN as above

Applications for September Meeting

- Wed, Aug 18 = Deadline for review of 124 new applications, 6 late, and requests for redeterminations and olds on hold
- Jul 30: in the 15 days since the Jul 9 deadline, 18 applications have been put forward by officers, all of which I have reviewed, of which 2 to go back to institution for more information [REDACTED] have 13 days to

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do 112 applications; based on 3 officers, this translates into 3/day; this conveyed at 9:45 gathering: 1st volume (16 applications) up to printing today!

s.21(1)(b)

- Aug 4: 84 applications yet to be commenced, meaning that in 11 days remaining, 9.5 applications must be submitted each day

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- Aug 5: 4 new applications submitted yesterday, meaning that to catch up, 14 have to be submitted today (officers here: Lorraine, Kiri, Ashley, Erica V)
- Aug 6: in 8 days, 28 applications to Claudette, when there has been an average of 3.5 officers in place each day; this means 3.5 a day, or 1 per officer per day

Annual Report

Chair's letter revised and sent to you + Chair for comment

- Jul 26: discussed with Chair; integrating comments into letter

Email Lists

Babette has prepared a request for updated information from institutions. It is very detailed, but I wonder if it is too cumbersome. Shouldn't we just send a confirmation email to everyone saying something like "please confirm by return mail that this is the correct contact" and when emails bounce back send a more detailed one... I doubt there will be much response to something like the one proposed.... this to be resolved appropriately and user friendly by the time I am back... taking a very long time

- Aug 4: I met with Babette and Jo on this and given the categories of contacts we want to capture, and that a fillable form can be sent to facilitate, I opted to give this approach a try, with a deadline of five days, to be followed-up with a reminder in cases where we have not received responses

Media Article on Import of Bulgarian Cultural Property

- Aug 5: received questions from Bulgarian Horizons newspaper & radio program tel.: www.bulgariannonzons.com Here is the article: http://www.novinite.com/view_news.php?id=118882
- Aug 5: media lines prepared and approved by LES; ROM also contacted by media;

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- Aug 6: Information Note prepared for MINO
- Aug 9: LES offered some revisions to Information Note

Project Review Committee Presentation Aug 25

- Jul 29: SML, Jennifer, Erica V, and Jeanine met with BA Gilles Pilon, to review deck and speaking points for your presentation of 5-10 minutes, which has been confirmed for Wednesday, August 25

Designation Transition

- Jul 26: met with Richard and Lorraine to review status of Richard's files and determine which can be resolved and which to hand over to Lorraine
- Aug 3: UBC (Library, Rare Books and Special Collections) Category 'A' recommended for confirmation, effective July 15, 2010; BN to LES

NCC Update

- Jul 27: SML, Lorraine, and Richard met with Ann Malone Biancone, Rebecca Bunch, and Lyn Orrell of the Official Residences Division to hear update on preservation strategy evolution and provide comments:
 1. More HR in place: Ken Bragley, full-time Collections Management, replacing Michael Oates, who full-time engineer, Benoit Seguin; full-time mechanical technician, Rolly ?; full-time Crown Collection Assistant, Lynne Orrell; full-time curator to start September 1; term conservator, Rebecca Bunch, for past three years, in September; Christiane Bauer interviews underway
 2. Additional storage space with pre-existing HVAC system, next to bay on Industrial Road they already have; vapour barrier epoxy paint applied; compact shelving system, about 6,400 square feet
 3. All certified cultural property accounted for and catalogued; rotation schedule under development;

- temperature and humidity controls being documented; chart in place that links to more detailed IT system
- s.19(1) 4. Collections Policy almost completed
 - s.21(1)(a) 5. MOU with Rideau Hall being drafted that outlines protocol for movement of artifacts
 - s.21(1)(b) 6. Canadiana Fund must now propose acquisitions by filling out a form that includes justification for acquisition; working to provide Fund with clearer sense of collecting needs so their job limited to networking and finding objects to meet needs, then present to Official Residences; pace is slower as a result
 - 7. CCI site visits not to happen before in new storage facility for a year
 - 8. SML urged them to revisit report of May 2007 and assess progress against criteria outlined in the report; also to assess against timeline chart they presented to us when we met with Michelle Comeau, J-F Trepanier, and Christiane Bauer
 - 9. SML confirmed that Category 'A' would still be years away; asked that NCC revisit whether they wish to continue towards 'A'; if not, then 'B' only periodically, less than once a year, more like every few years
 - 10. Conclusion: SML offered congratulations for tangible progress to date; Ann to report back to J-F and Michelle, after she will confirm that she has done so; SML to contact J-F to reiterate concepts discussed at meeting and to discuss tour of Rideau Hall with Board members in September

Website Transformation

Jul 20: received draft Project Charter from Jeanine

Jul 29: I reviewed and made observations

Jul 30: indicated to Jeanine that ready to discuss my comments on Charter whenever she is ready

Aug 2: met with Jeanine to give her my comments on the Charter, to ensure that we ability to provide links to CRA relevant documents and to include highlights, i.e. images and text to exemplify the diversity of heritage being preserved in Canada due to the provisions of the Act; project cost estimate to be worked out by Aug 13, after which LES needst to be briefed (Josée B back Aug 10)

Aug 3: After receiving an invitation to meet on MCP Content Renovation (known by us as Website Transformation), I called Vlad Skok, to confirm that MCP was still a pathfinder for this project, as Erica V, Jennifer M. and Jeanine were under the impression that we were not, hence the move to do a Project Charter. Vlad confirmed that MCP is and always was a pathfinder; for the kick-off meeting, he wanted to talk with us about a few twists, however, due to RAS and other factors, so a meeting scheduled for both you and I are back _____ i.e. Wed, Sep 8.

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s.21(1)(a)

s.21(1)(b)

Grant Request from Varley Art Gallery for Leduc Painting

Jul 28: consulted Roger Bellemare

Jul 30: completed GCIMS justification; had to address discrepancies with the Gallery; signed off

Aug 3: to LES for her sign off

Aug 5: LES signed off on recommendation

RR

- Jul 28: Annick Rollin OK

Qs & As

Canada Council Art Bank

- Aug 5: Pierre Schnubb was over to add a black backing to the Joanne Lynes work in #1; done without additional charge; I think a great improvement as the colours pop out, making the room that much warmer

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19(1), 24(1)

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20(1)(b), 20(1)(d)

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s.23

design meeting
→ simple form, not redundant
→ form a snapshot.

name

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23

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de la Loi sur l'accès à l'information**

Date

Tax shelter CAN NEEDING MV 15, 2012

July 20 Nelson estate & pending with CRA - NCP

modification de l'acte de donation depuis l'acte

predecessor executed NCP at rate of 10%

act 1977 - 35 years old

decision pending tribunal - act 0.01 - FMV

1991 (before CRA)

low-bid application / year only physical property

subsequent payment made at any time
statement of value immediate disposition not to be made

several donees - many donees - a)

contribution for total FMV - whether the donee over the donee

total or total value individual & 1.0

donee & year payment % 30 - 35% of value

determined by the deed

1 M \$ paid - 3 M \$ later paid 10 of 11 donee

conditional to -

interim bond - charity and properties involved

charity named by parents

Page

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Date

8000-11-2-13

Vol 1

lett oct 18 - 2010

Mr. [unclear] to show
letter attachments of CIA documents sent
to [unclear] - Oct 3, 2011

enough you see the [unclear].

last signed version of correspondence.

for [unclear] info [unclear]

CIA Frances Winem (Host Lead)

Needs [unclear] [unclear] person

Page

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Important Information from October 2010 Teleconference

Dear Colleagues,

Thank you to all who participated in the second annual Movable Cultural Property teleconferences. It was a pleasure to communicate with our many colleagues from coast to coast who were able to participate.

For everyone's convenience, we provide a brief summary of the three topics of discussion:

- **Tax Shelter Gifting Arrangements:** The Canadian Cultural Property Export Review Board has posted an advisory on its website (www.pch.gc.ca/eng/1268673230268), urging institutions to exercise caution with respect to any offers of donations that constitute tax shelter gifting arrangements. Applicants are requested to provide the Tax Shelter ID number if the disposition is a tax shelter gifting arrangement.
- **Purchase Price:** Purchase price is to be provided with all applications for certification where the donor acquired the property by way of purchase.
 1. The purchase price is **not** required for cultural property which was acquired through gift or inheritance by the donor unless previous purchase information is known to the donor;
 2. Purchase price information **is required for all applications** for certification of cultural property **where it is available**;
 3. When purchase price is **not available or cannot be remembered**, a written statement to this effect from the donor is required;
 4. The donor's written statement may be a hand written note, a letter or an email, stating the reasons that the purchase price is not available (e.g. forgotten, receipts lost or not kept, inheritance, etc.)

NOTE: This and other revisions are highlighted in yellow for your convenience in the **September 2010 Update** of the Certification Guide, available online at: www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm, and are in effect for the upcoming deadline of December 10, 2010 (extended from November 30).

- **Movable Cultural Property Grants:** Funds are available to assist designated institutions to purchase objects for which export permits have been refused, or which are located outside Canada and are related to the national heritage (www.pch.gc.ca/eng/1267550381487/1269462466457).

Many thanks again for your valued collaboration. For any questions about the above, please feel free to contact Sonia Lismer (sonia.lismer@pch.gc.ca) or me (erica.claus@pch.gc.ca)

G:\CP-CH\Heritage\Heritage Policy\DCP\Communications\Important Information from October 2010 Teleconference.doc

Information importante de la teleconference d'octobre 2010

Cher collègues,

Merci à tous ceux qui ont participé à la deuxième téléconférence annuelle de Biens culturels mobiliers. C'était un plaisir de communiquer avec nos nombreux collègues à l'échelle du Canada qui ont été en mesure de participer.

Pour accommoder tout le monde, nous fournissons un bref sommaire des trois sujets discutés :

- **Arrangements de dons à l'aide d'abris fiscaux** : La Commission canadienne d'examen des exportations de bien culturels a affiché un avis sur son site web (<http://www.pch.gc.ca/fra/1287085421835/1268675209581>), demandant que les établissements fasse preuve de prudence quant à des offres de dons utilisés comme abris fiscaux. Les demandeurs doivent fournir le numéro d'inscription d'abri fiscal si la disposition est un arrangement relatif à un don utilisé comme abri fiscal.
- **Prix d'achat** : Le prix d'achat doit être fourni pour toutes les demandes d'attestation quand le donateur a acquis le bien par achat.
 1. Le prix d'achat n'est **pas** exigé pour les biens culturels acquis par don ou héritage par le donateur sauf s'il connaît le prix d'achat antérieur;
 2. Le prix d'achat **est exigé pour toutes les demandes** d'attestation de biens culturels, **lorsque disponible**;
 3. Lorsque le prix d'achat n'est pas disponible ou
 4. When purchase price is **not available or cannot be remembered**, a written statement to this effect from the donor is required;
 5. The donor's written statement may be a hand written note, a letter or an email, stating the reasons that the purchase price is not available (e.g. forgotten, receipts lost or not kept, inheritance, etc.)

NOTE: This and other revisions are highlighted in yellow for your convenience in the **September 2010 Update** of the Certification Guide, available online at: www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm, and are in effect for the upcoming deadline of December 10, 2010 (extended from November 30).

- **Movable Cultural Property Grants:** Funds are available to assist designated institutions to purchase objects for which export permits have been refused, or which are located outside Canada and are related to the national heritage (www.pch.gc.ca/eng/1267550381487/1269462466457).

Many thanks again for your valued collaboration. For any questions about the above, please feel free to contact Sonia Lismer (sonia.lismer@pch.gc.ca) or me erica.claus@pch.gc.ca

G:\CP-CH\Heritage\Heritage Policy\DCP\Communications\Important Information from October 2010 Teleconference.doc

Dear Colleagues:

Thank you to those of you who participated in the second annual Movable Cultural Property teleconferences. It was a pleasure to communicate with our colleagues from coast to coast and to answer the questions that were raised. It became evident during these sessions, and from resulting emails, that the following points need to be clarified:

1. Purchase price: If the property in question was purchased, the application must include the purchase price(s) and copies of sales transaction documents when available. Alternatively, a written statement by the donor confirming the purchase price, date and location of purchase is sufficient should an invoice not be available.
2. Disposition agreements (Deed of Gift): Disposition agreements that contain a "Right to Borrow" clause are not eligible for certification by the Review Board, since they do not meet the requirement to irrevocable dispose of cultural property.

For those of you who were unable to participate, see below for a brief summary of the key points that were discussed.

1. Tax shelter gifting arrangements: for information on Tax shelter gifting arrangements please go to the Movable Cultural Property web site:
<http://www.pch.gc.ca/eng/1287085421835/1268675209581> site at advisory.
2. Changes to Certification applications:
 - Tax shelter number: please check the box on the application form to indicate whether the disposition is a tax shelter gifting arrangement. If this is the case, provide the tax shelter identification number.
 - Purchase price: if the property in question was purchased by the donor, the application must include the purchase price(s) and copies of invoices when available, regardless of the date of purchase.
 - Period of retention: cultural property that is certified by the Board must be retained by the institution/public authority for a minimum of 25 years.
3. Movable cultural property grants: a reminder that funds available to assist designated institutions to purchase objects for which export permits have been refused, or which are located outside Canada and are related to the national heritage. Please note that if your institution's financial situation makes it difficult to contribute the expected 50% please contact me for further discussion.



{In Archive} Tax Shelter Presentation by David Duff, CRA, Sep 16, 2010

Sonia Lismer to: Sonia Lismer

21/09/2010 05:49 PM

Archive:

This message is being viewed in an archive.

Just realized I had your email; here's the presentation I did last week.

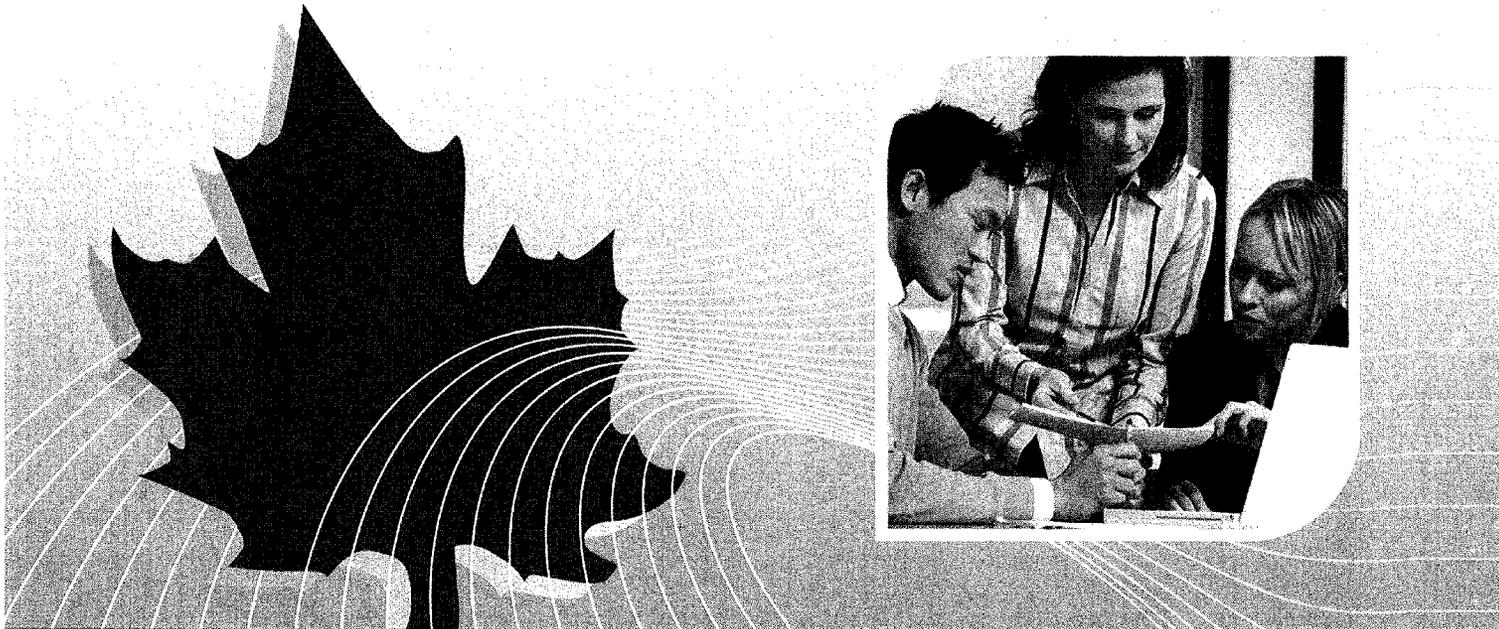
David Duff
Manager/Gestionnaire
International and Large Business Directorate/
Direction du secteur international et des grandes
entreprises.
Aggressive Tax Planning Division/
Division de la planification fiscale abusive

Tax Shelter Audits Section/Section de la vérification
des abris fiscaux

613-957-7263, fax / télécopieur: 613-941-9673



CCPERB Presentation_Gifting Arrangement Tax Shelters.ppt



GIFTING ARRANGEMENT TAX SHELTERS



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

TAX SHELTER EXAMPLES

Buy low-Donate high

Buy property for 30%, donate for 100% donation receipt

Cultural property files follow this model:

- property purchased at a low value outside of Canada
- resold at a purported high fair market value
- No capital gain on cultural property
- donated and a receipt received for the inflated value

There may also be a financing element using circular loans that are never paid off by the donor.



{In Archive} Tax Shelter Advisory Draft

Sonia Lismer to: Erica Claus

06/10/2010 04:49 PM

Archive:

This message is being viewed in an archive.

CCPERB Advisory on *Tax Shelter Gifting Arrangements* , October 2010

In light of recent media coverage on the issue of tax shelters, the Canadian Cultural Property Export Review Board would like to take this opportunity to urge designated institutions and public authorities, donors and monetary appraisers to exercise caution when presented with proposals to participate in *tax shelter gifting arrangements* for purposes of tax certification by the Review Board for cultural property.

Tax shelter gifting arrangements by definition involve brokers who promote maximum financial advantages through the tax system as a primary motivation for giving. Canada Revenue Agency has posted information and alerts online which the Review Board encourages all stakeholders involved with cultural property to note, as follows:

- <http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html>
- Maclean's July 16 article, "An Artful Scheme"

For purposes of administering the Income Tax Act and the Cultural Property Export and Import Act, CRA may exchange information with the Review Board. Starting immediately, all future applications to the Review Board will be required to provide a tax shelter number if the cultural property is part of a tax shelter scheme.

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board

15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

Gouvernement du Canada | Government of Canada



Canadian Cultural Property
Export Review Board

CCPERB Advisory on Tax Shelter Gifting Arrangements, October 2010

In light of recent media coverage on tax shelters, the Canadian Cultural Property Export Review Board suggests that designated institutions and public authorities, donors and monetary appraisers exercise caution when presented with proposals to participate in *tax shelter gifting arrangements* for cultural property.

Tax shelter gifting arrangements promote tax advantages for participants as a primary motivation for donating cultural property to Canadian institutions. Canada Revenue Agency has posted alerts online which the Review Board encourages stakeholders involved with cultural property to note.

For purposes of administering the *Income Tax Act* and the *Cultural Property Export and Import Act*, information may be exchanged between Canada Revenue Agency and the Review Board.

Starting immediately, all future applicants for certification to the Review Board will be asked to provide a tax shelter number if the cultural property is part of a *tax shelter gifting arrangement*.

<http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html>



Commission canadienne d'examen
des exportations de biens culturels

**Avis de la Commission sur les arrangements relatifs à des dons utilisés
comme abris fiscaux, octobre 2010**

À la lumière de récents reportages médiatiques sur les abris fiscaux, la Commission canadienne d'examen des exportations de biens culturels conseille aux établissements et administrations publiques désignés ainsi qu'aux donateurs et aux évaluateurs monétaires, de faire preuve de prudence lorsqu'on leur propose de prendre part à des *arrangements relatifs à des dons utilisés comme abris fiscaux* en ce qui a trait à des biens culturels.

Dans le cadre des *arrangements relatifs à des dons utilisés comme abris fiscaux*, les avantages fiscaux offerts aux participants sont présentés comme étant le principal motif pour faire don de biens culturels à des établissements canadiens. La Commission invite les intervenants du domaine des biens culturels à prendre connaissance des alertes émises en ligne par L'Agence du revenu du Canada.

L'Agence du revenu du Canada et la Commission peuvent échanger des renseignements aux fins de l'application de la *Loi de l'impôt sur le revenu* et de la *Loi sur l'exportation et l'importation de biens culturels*.

À partir de maintenant, tous ceux qui présenteront une demande d'attestation à la Commission devront fournir un numéro d'inscription d'abri fiscal si les biens culturels visés font partie d'un *arrangement relatif à des dons utilisés comme abris fiscaux*.

<http://www.cra-arc.gc.ca/gncy/lrt/vshlt-fra.html>

Email to Designated A re Oct 25_ 26 2010 Teleconference

neil.johnson@gov.ab.ca,
leslie.latta-guthrie@gov.ab.ca, andrew.neuman@gov.ab.ca,
chris.robinson@gov.ab.ca,

s.19(1)

chrisdj@gov.ns.ca,

archives@gov.pe.ca, jacques.dorais@ville.quebec.qc.ca,
pdg@banq.qc.ca, sebastien.tessier@banq.qc.ca, anq.chicoutimi@banq.qc.ca,

viane.gray@ainc-inac.gc.ca, jpayeur@institutcanadien.qc.ca,

mpitre@ville.montreal.qc.ca, maleclerc@mbamsh.qc.ca,
sther.trepanier@mnba.qc.ca,

christian.marcotte@mrcn.qc.ca,

harold.bryant@gov.sk.ca,

lmcintyre@archives.gov.sk.ca
elizabeth.capak@gov.ab.ca,

claude.roberto@gov.ab.ca, wayne.murdoch@gov.ab.ca, irene.jenzjowsky@gov.ab.ca,
jan.spivak@gov.ab.ca,

3,

iswilson@gov.bc.ca.

kevin.gibbs@ainc-inac.gc.ca

, alyssa.becker-burns@gov.sk.ca, lee-ann.irvine@gov.sk.ca,
catherine.whalley@gov.ab.ca,

archives@gov.mb.ca

barb_cameron@gov.nt.ca,
marsmant@gov.ns.ca,

mimam.mcternan@archives.gov.on.ca

beaton.sl@forces.gc.ca

janne.dwyer@agr.gc.ca,

Adrian Wortley/West-Ouest/PCH/CA, Deborah Robichaud/Est-East/PCH/CA, Diane J Rioux/Est-East/PCH/CA, Gerry Kretzel/West-Ouest/PCH/CA, John W Bell/Est-East/PCH/CA, Louis Brunet/Est-East/PCH/CA, Tracy Hucul/West-Ouest/PCH/CA, Deborah Meyers/West-Ouest/PCH/CA, Riitta Donovan/West-Ouest/PCH/CA, Susan Murdock/HullOttawa/PCH/CA, Lyn Elliot Sherwood/HullOttawa/PCH/CA, Pierre Derome/HullOttawa/PCH/CA,

EMAIL TEXT

(english follows)

Aux collègues des établissements désignés,

Nous avons le plaisir de vous inviter à la deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers, qui se tiendra le lundi 25 octobre et le mardi 26 octobre. Cette année, les thèmes abordés sont les suivants :

1. *Arrangements relatifs à des dons utilisés comme abris fiscaux* : évolution récente
2. Demandes d'attestation : changements importants
3. Subventions visant les biens culturels mobiliers : possibilités

Ces téléconférences sont organisées par région et commenceront à l'heure précise indiquée ci-dessous :

	Date de la téléconférence	Heure avancée de l'Est (HAE)	Heure en région
Région de l'Atlantique Terre-Neuve Labrador Nouveau-Brunswick Nouvelle-Écosse Île-du-Prince-Édouard	Lundi 25 oct. 2010	9 h 30 HAE	11 h HAT 10 h 30 HAA 10 h 30 HAA 10 h 30 HAA 10 h 30 HAA
Région du Québec	Lundi 25 oct. 2010	11 h HAE	11 h HAE
Région de l'Ontario	Lundi 25 oct. 2010	15 h HAE	15 h HAE
Région des Prairies et du Nord Manitoba Saskatchewan Nunavut Territoires du Nord-Ouest	Mardi 26 oct. 2010	11 h HAE	10 h HAC 9 h HNC 11 h HAE 11 h 30 HAR
Région de l'Ouest Alberta Colombie-Britannique Yukon	Mardi 26 oct. 2010	13 h 30 HAE	11 h 30 HAR 10 h 30 HAP 10 h 30 HAP

Déroulement des téléconférences :

- Introduction : Erica Claus, Directrice des BCM, Secrétaire à la Commission
- Présentations : Erica Claus et Sonia Lismer, Directrice adjointe des BCM, Secrétaire adjointe à la Commission
- Q et R
- Récapitulation

s.16(2)

Accès à la téléconférence :

1. Assurez-vous d'accéder à la téléconférence au moins 5 minutes à l'avance, car chaque séance commencera à l'heure précise indiquée ci-dessus.
2. Composez le numéro sans frais pour accéder au Service de téléconférence du gouvernement : 1-877-413-4792.
3. Composez le code d'accès à la téléconférence :

RSVP avant le **18 octobre 2010** à babette.desousa@pch.gc.ca. Si vous avez des questions, n'hésitez pas à me contacter aux coordonnées apparaissant ci-dessous.

Erica Claus

Erica Claus
 Director, Movable Cultural Property
 Directrice, Biens culturels mobiliers
 Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
 Secretary, Canadian Cultural Property Export Review Board
 15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
 Téléphone | Telephone 819-997-8933
 Gouvernement du Canada | Government of Canada

Dear Colleagues in Designated Institutions:

We are pleased to invite you to Movable Cultural Property's *Second Annual Regional Teleconferences*, being held on Monday, October 25 and Tuesday, October 26. This year's themes are:

1. *Tax shelter gifting arrangements*: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

These one hour teleconferences, organized by region, will start promptly as follows:

	Teleconference Date	Eastern Daylight Time	Regional Times
Atlantic Region Newfoundland Labrador New Brunswick Nova Scotia Prince Edward Island	Mon, Oct 25, 2010	9:30 a.m. EDT	11:00 a.m. NDT 10:30 a.m. ADT 10:30 a.m. ADT 10:30 a.m. ADT 10:30 a.m. ADT
Quebec Region	Mon, Oct 25, 2010	11:00 a.m. EDT	11:00 a.m. EDT
Ontario Region	Mon, Oct 25, 2010	3:00 p.m. EDT	3:00 p.m. EDT
Prairies and Northern Region Manitoba Saskatchewan Nunavut Northwest Territories	Tue, Oct 26, 2010	11:00 a.m. EDT	10:00 a.m. CDT 9:00 a.m. CST 11:00 a.m. EDT 11:30 a.m. MDT
Western Region Alberta British Columbia Yukon	Tue, Oct 26, 2010	1:30 p.m. EDT	11:30 a.m. MDT 10:30 a.m. PDT 10:30 a.m. PDT

s.16(2)

Format for Teleconferences:

- Introduction: Erica Claus, Director MCP/Secretary to the Board
- Presentations: Erica Claus and Sonia Lismer, Assistant Director MCP/Assistant Secretary to the Board
- Q & A
- Wrap-up

Entering the Teleconference:

1. Please be sure to enter the teleconference at least 5 minutes in advance as each session will commence promptly at the times indicated above.
2. Dial the Government Teleconferencing Service toll-free at 1-877-413-4792.
3. Enter the Conference Code:

RSVP by **October 18, 2010** to babette.desousa@pch.gc.ca. If you have any questions, please feel free to contact me at the coordinates below.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada

Email to Appraisers re Oct 25_26 2010 Teleconference,

s.19(1)

dcogeco.ca, @sympatico.ca, @alyeasjewellers.com,
info@angellgallery.com, @interlog.com, appraise@AppraisalAssociates.ca, @ad-
ac.ca/appraisals@ad-ac.ca, admin@artmur.com, @videotron.ca, info@ateliergallery.ca, toronto@bau-
xi.com, info@beckettfineart.com, @telus.net, info@birchlibralato.com, @shaw.ca,
@utoronto.ca, @gov.nb.ca, @buschlenmowatt.com,
anadianartgallery.com, @sympatico.ca, rogers.com,
gallery@telus.net, @gemmaologie.ca, cpg@nfld.net, info@cuttsgallery.com,
@sympatico.ca, @rogers.com, yes@clintroenich.com, assistant@corkingallery.com,
riley-smith.com, emeronbooks@gmail.com @sympatico.ca,
@allstream.net, @sympatico.ca, @dianefarrisgallery.com, @diazcontemporary.ca,
@donalddellisgallery.com, @bellnet.ca, info@douglasreynoldsgallery.com,
gouglasudellgallery.com, vancouver@douglasudellgallery.com, info@drabinskygallery.com,
@sympatico.ca, info@equinoxgallery.com, equinoxgallery@telus.net,
info@excaliburmineral.com, gallery@feheleyfinearts.com, @sympatico.ca, @bibliopolis.net,
@videotron.ca, @videotron.ca, @videotron.ca,
estampe@globetrotter.net, @videotron.ca, @videotron.ca, @videotron.ca,
galerie@rogerbellemare.com, info@galeriesamuellallouz.com, @biz.videotron.ca,
info@gstl.info, @galerietroispoints.qc.ca, info@galerievalentin.com, info@klinkhoff.com,
art@debellefeuille.com, artcontemporain@galeriericdevlin.com, art@gallery78.com @bellnet.ca,
info@gallerymoos.com @galleryone.ca, @sympatico.ca, @sympatico.ca,
@rogers.com, appraisals@heffel.com, info@horizonsartgallery.com, @telusplanet.net,
sympatico.ca, total.net, info@naab.ca, info@kostuikgaller.v.com,
sympatico.ca, vightman.ca, growlingbear@shaw.ca @hotmail.com,
gmail.com, info@waddingtons.ca, @storm.ca, info@leokamengallery.com,
o.ca, folio@ca.inter.net, winnipeg@lochgallery.com, toronto@lochgallery.com,
jam.ca, elc@minresco.com, info@gibsongallery.com, @sprynet.com,
info@monteclarkgallery.com, sales@mooregallery.c @archives.ca, info@newzones.com,
info@metiviergallery.com, @sasktel.net @hotmail.com,
odonwagner@odonwagnergallery.com, info@olgakorpergallery.com, @rogers.com,
@pmgalleries.ca, info@parinadimigallery.com, @paulkuhngallery.com, info@paulpetro.com,
art@primegallery.ca @lightpost.ca, musicprg@yorku.ca, @videotron.ca,
@videotron.ca, @robertwrightbooks.com, info@robertsgallery.net.,
@bellnet.ca, salterappraisals.com, sll@idirect.ca @sothebys.com,
info@vauvergalleries.com, @rogers.com, info@susanhobbs.com, info@susanwhitneyappraisals.com,
contactus@tatargallery.com, @thielsengallery.com, info@cfi-icf.ca, info@tbg1.com, uno@langmann.com,
info@wallacegalleries.com, @allacksgalleries.com, wtg@wynicktuckgallery.ca,
service@zwickersgallery.ca ympatico.ca @sympatico.ca,
info@galeriedonaldbrowne.com rogers.com, info@georgiascherman.com,
patrico.ca mpatico.ca, @sympatico.ca, info@pfoac.com,
@rogers.com, mpatico.ca,

EMAIL TEXT

(english follows)

Aux évaluateurs,

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1. *Arrangements relatifs à des dons utilisés comme abris fiscaux* : évolution récente
2. Demandes d'attestation : changements importants
3. Subventions visant les biens culturels mobiliers : possibilités

Deux téléconférences d'une heure sont prévues :

En français : le lundi 25 octobre 2010 à 13 h 30 HAE

En anglais : le mardi 26 octobre 2010 à 15 h HAE

Déroulement des téléconférences :

s.16(2)

- Introduction : Erica Claus, Secrétaire à la Commission
- Présentations : Erica Claus et Sonia Lismer, Secrétaire adjointe à la Commission
- Q et R
- Récapitulation

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Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
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Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada

Dear Appraiser:

We are pleased to invite you to Movable Cultural Property's *Second Annual Regional Teleconferences*, being held on Monday, October 25 and Tuesday, October 26. This year's themes are:

1. *Tax shelter gifting arrangements*: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

Two one-hour teleconferences are scheduled:

s.16(2)

In French: Monday, October 25, 2010 at 1:30 p.m. EDT
In English: Tuesday, October 26, 2010 at 3:00 p.m. EDT

Format for Teleconferences:

- Introduction: Erica Claus, Director MCP/Secretary to the Board
- Presentations: Erica Claus and Sonia Lismer, Assistant Director MCP/Assistant Secretary to the Board
- Q & A
- Wrap-up

Entering the Teleconference:

1. Please be sure to enter the teleconference at least 5 minutes in advance as each session will commence promptly at the times indicated above.
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RSVP by **October 18, 2010** to babette.desousa@pch.gc.ca. If you have any questions, please feel free to contact me at the coordinates below.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada

**Pages 127 to / à 128
are duplicates
sont des duplicatas**

Téléconférence du 25 octobre 2010 avec les établissements désignés du Québec

Abris fiscaux

Erica Claus mentionne l'article paru dans le magazine Macleans. Suite à des récents reportages médiatiques sur les abris fiscaux, la Commission lui a demandé d'aviser les musées, les donateurs et les évaluateurs de faire preuve de prudence lorsqu'on leur demande de participer à arrangements relatifs à des dons utilisés comme abris fiscaux en ce qui a trait à des biens culturels. Les avantages fiscaux sont le principal motif pour participer à un abri fiscal. Elle invite les établissements à prendre connaissance des alertes en ligne de l'Agence du revenu du Canada (ARC) qui explique ce qu'est un abri fiscal et les mesures de prudence à prendre. L'ARC vérifie tous les abris fiscaux. Cependant, l'ARC n'a pas d'autorité sur les déterminations de la Commission. Cette dernière doit donc être diligente. Lorsqu'une demande d'attestation est présentée, en règle générale, elle ne sait pas s'il s'agit d'un abri fiscal. Elle recommande de consulter l'avis sur les abris fiscaux sur le site Web de la Commission et le site Web de l'ARC.

Révisions au guide de demande d'attestation

Sonia Lismer mentionne que le nouveau guide a une couverture verte et qu'elle va parler des 4 changements les plus importants.

Abris fiscaux

Il est requis de répondre à la question sur les abris fiscaux sur le nouveau formulaire et identifier l'abri fiscal en indiquant son numéro.

Prix d'achat

Auparavant, la Commission exigeait le prix d'achat pour les achats fait dans un délai de trois ans. La Commission exige maintenant que le prix d'achat, lorsqu'il existe soit fourni dans tous les cas. Selon les normes d'USAP, les évaluateurs prennent le prix d'achat en considération dans leurs évaluations. La détermination de la JVM n'est pas nécessairement fondée sur le prix d'achat qui n'est normalement pas le facteur déterminatif. Pour les abris fiscaux, il n'y a pas d'indications du marché autour du don, le prix d'achat est alors important pour déterminer la JVM. On doit indiquer le prix global d'achat des biens sur le formulaire de demande et joindre les factures.

Engagement de garder les biens attestés durant une période de temps

La *Loi de l'impôt sur le revenu* prévoit une pénalité pour les biens attestés aliénés avant 10 ans. L'ARC révisé cette règle. Le programme de subventions et l'attestation exige maintenant qu'un bien ne sera pas aliéné pour une période de 25 ans. L'établissement doit prendre un engagement de conserver les biens attestés à long terme.

Audio-visuel

Suite à une consultation, la Commission a développé des règles pour le matériel audio-visuel. Elles sont intégrées dans le nouveau guide d'attestation à couverture verte.

Foire aux questions (FAQ)

La FAQ contient les questions soulevées le plus souvent lors des téléconférences de l'an dernier par les parties prenantes. La FAQ sera envoyée à ceux qui ont confirmé leur présence à la téléconférence d'aujourd'hui pour obtenir leur rétroaction avant de l'afficher sur le Web.

Subventions

Le budget est de 1.2 million. Erica Claus énumère les conditions du programme. BCM distribue un avis par courriel pour les objets sont soumis à une période de délai. On demande en général

aux établissements une contribution de 50%. Durant plusieurs années le budget a été utilisé. Les deux dernières années, seulement \$400.000 a été dépensé.

Erica souligne que des fonds sont disponibles.

Questions

Est-ce qu'on peut faire une évaluation à l'interne pour dons d'une valeur de \$1,000 ?

s.19(1)

BCM : Uniquement pour les dons de charité.

Aimerait recevoir une copie du guide.

s.21(1)(b)

BCM : C'est disponible en ligne

Au sujet de l'audio-visuel intégré au guide, y-a-t-il des changements majeurs par rapport à l'an passé ?

s.21(1)(c)

BCM : Non.

Comment détecter les abris fiscaux et qu'est-ce que ça implique ? Qu'est-ce que c'est ?

BCM : L'article du Macleans donne une bonne idée de ce que c'est. Il faut toujours consulter un expert. C'est un projet où une personne achète un grand nombre d'objets, devient un promoteur et approche plusieurs donateurs et leur vend les objets. La personne qui achète va donner les objets à un montant beaucoup plus élevé que le prix d'achat. C'est fait dans le contexte de biens culturels. L'ARC surveille ceci de très près. C'est devenu un énorme problème. Selon Macleans, 33,000 donors involved in nearly 1 billion in tax shelters.

Est-ce que la Commission veut qu'on questionne systématiquement les donateurs ?

BCM : Donateurs que le musée ne connaît pas font partie des abris fiscaux. Les abris visent beaucoup les universités. Pour ne pas mettre en danger notre programme, on ne veut pas que faire attester des biens pas la Commission devienne une façon facile de participer à un abri.

Si elle a un doute mais que le donateur dit que ce n'est pas un abri fiscal, elle coche non.

BCM : Vous fournissez l'information fournie par le donateur. S'il y a un doute, s'assurer que la réponse soit fournie par écrit pour vos dossiers. BCM a des contacts à l'ARC avec lesquels on peut communiquer. Il est important que les donateurs comprennent que les institutions sont au courant des abris fiscaux. Si vous avez une question détaillée, communiquez avec David Duff, ARC, qui nous a donné la permission de fournir son numéro, 613-957-7263.

Du matériel n'a pas de longue longévité. Il est justifié d'aliéner avant 25 ans l'objet pour des raisons de condition de l'objet.

BCM : Si la condition d'un objet est mauvaise, il ne sera pas attesté.

Documents audio-visuels sont reproduits

BCM : Les établissements désignés pour l'audio-visuel doivent avoir des voûtes. Institution a les outils pour les préserver à long terme. À l'avenir les objets attestés ne pourront pas être aliénés. Ils ont attestés pour être conservés au Canada et ne devrait donc pas quitter le domaine public.

Pour un fonds documentaire, les pièces sont attestés avant le traitement définitif. Généralement pas le temps de traiter avant l'attestation.

Erica : Il faut avoir une formule, normalement on fait un tri de 20% et réduire la JVM.

s.19(1)

Est-ce qu'on demande un déclaration du donateur si la réponse pour l'abri fiscal est négative, mais qu'en réalité le donateur ne veut pas le dévoiler ? Qu'est-ce qui arrive ?
BCM : Il y a des avantages fiscaux pour des dons et il n'y a pas de problème. Pour un abri fiscal, le donateur doit avoir un no.

Doit-on demander si c'est un abri fiscal pour un don de \$20,000 ?
On va le clarifier. La personne qui achète un bien pour très peu et le donne, n'est pas nécessairement un abri fiscal. Il y a toute une chaîne de personnes impliquée pour un abri.

? : On ne doit pas s'inquiéter pour un don par un donateur ou une famille.
BCM : Ne pas s'inquiéter si on fait affaire avec un donateur depuis longtemps. Si un donateur n'est pas connu et l'acquisition est récente, peut donner une indice.

La situation est insécurisante pour un établissement.
BCM : Si vous avez encore des questions après l'avoir lu la page sur les abris fiscaux de l'ARC, téléphonez David Duff.

Pour les documents audio-visuels, Erica Claus a mentionné des établissements désignés pour l'audio-visuel. Est désigné pour groupe VII mais ne trouve pas un groupe exclusivement pour l'audio-visuel. Es-ce qu'il y en a un ?
BCM : Pour l'attestation de documents audio-visuels, on utilise le groupe VII.

Est-ce que ça pose un problème si on utilise un évaluateur américain pour du matériel amérindien ?
BCM : Pas du tout.

Çe serait bien pour l'IEIN, si objet a une pertinence spécifique pour une communauté autochtone qu'on le mette.
BCM : Dans IEIN nous faisons référence à l'importance locale régionale. Vous suggérer d'élargir aux communautés amérindiennes ? Merci du commentaire.

? : Lien au guide ne fonctionnait pas ce matin.

L'ébauche de la FAQ sera envoyée cette semaine. On apprécierait si vous avez des commentaires ou questions.

Téléconférence du 25 octobre 2010 avec les évaluateurs

Un seul participant

: Problématique de Via, les œuvres auront une plus-value dans 5 ans.
BCM : Personne qui achète à un bon prix et la fait à une JVM qui peut être appuyée, ce n'est pas un problème. ARC doit réviser tous les abris fiscaux mais n'a pas d'autorité sur la Commission. La Commission doit être vigilante pour éviter de mettre en danger le programme. Elle ne veut pas être la seule façon d'avoir un abri fiscal.

Gens au Québec parlent beaucoup du cas de Larouche et de Claude Simard. Il se demande si c'est en cour.

Qu'est-ce qui va être la preuve du prix d'achat : affirmation du donateur ou preuve écrite ?
BCM : Demander la preuve d'achat, mais il est possible que ce n'est pas disponible.

Des gens achètent à des levée de fonds des œuvres à 10 sous sur le dollar et les donnent. Est-ce qu'il en faut tenir compte ? Est-ce que le prix d'achat viendra teinter l'évaluation ? Il a utilisé des prix à des levées de fonds pour des artistes qui n'avaient pas d'autres ventes. Ce n'est pas juste qu'un artiste qui n'a pas de marché soit comparé à un artiste qui a fait des efforts.
BCM : Il faut démontrer que lorsqu'on a acheté, ce n'était pas dans un marché approprié.

s.19(1)

**Movable Cultural Property's Second Annual Regional Teleconferences,
Prairies
Tuesday October 26, 2010**

In attendance: _____ Library, University of Manitoba),
Royal Saskatchewan Museum,
Saskatchewan Archives Board,
Western Development Museum) (WAG)

Questions

Q. Are these changes in affect for the December deadline?
A. Yes

Q. How do we know if it is a tax shelter arrangement?
A. It is not like an RRSP. Tax shelters are a very specific thing. As an institution all you have to do is ask if it is a tax shelter arrangement. We will provide you with the contact information for David Duff at the CRA. You can ask him any specific questions you might have. Please note that Universities are targeted and smaller institutions.

Q. Did the CRA close these tax shelters down in the 1990s? Do you have any tips, or "flags"?
A. A larger number of donors could be a flag or a large number of works in a donation i.e 45,000 photographs. It will typically come through a development office at a university. Feel free to call us if you are not sure.

Q. The retention period is now 25 years? For A/V material as well?
A. Yes right now it is 25 years however it may ultimately go to permanent retention. AV material does have a unique circumstance, and guidelines require that institutions have the proper capacity to preserve and migrate.

Q. How do we deal with conceptual art
A. In some case it is ephemeral etc. In that case it is the concept that can be preserved

Q. Is there some kind of "black list" for tax shelters that would be accessible to curators?
A. No there isn't. Once you start reading about this though, names will start to "pop up". Also it would appear that VIA promoters are approaching contemporary artists and offering to buy wholesale.

s.19(1)

Movable Cultural Property's *Second Annual Regional Teleconferences*,
Atlantic Region
Monday October 25, 2010

	Date	Time	Officer
Atlantic Region Newfoundland Labrador New Brunswick Nova Scotia Prince Edward Island	Mon, Oct 25, 2010	9:30 a.m.	Erica V.

Erica C. launched the teleconference with introductions, and then together with Sonia briefed participants on:

1. *Tax shelter gifting arrangements*: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

This was followed by a

1. Q & A
2. Wrap-up

In attendance were _____ (GNS),
 (New Brunswick Department of Wellness, Culture and Sport, Heritage Branch, Fredericton),
 _____ (New Brunswick Museum, Saint John), _____ Museum of
 Nature) _____ (and several others from University de Moncton)

Absent:

Comments re grants

_____ Glad to hear about tax shelter flag. The problem with the grants is the availability of matching funds. Institutions acquisition budgets are "miniscule."

_____ Good to know about grants

_____ grants 50% rule should be more flexible in these times.

Questions

Q – Is there a test to determine if it is a tax shelter arrangement?

A – We would encourage you to consult CRA and Review Board web site

Movable Cultural Property's Second Annual Regional Teleconferences
Ontario Region

s.19(1)

1.

Mon, Oct 25, 201	3:00 p.m.	Ashley
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Erica C. launched the teleconference with introductions, and then together with Sonia briefed participants on:

1. Tax shelter gifting arrangements: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

This was followed by a

2. Q & A
3. Wrap-up

In attendance were:

	(Art Gallery of Algoma),	
	Art Gallery of Hamilton)	(Art Gallery
of Ontario)	Art Gallery of Peterborough)	(Bank of Canada,
National Currency Collection),	(Carleton University Art Gallery) Patty	
(Carleton Archives and Research Collections),	(Gardiner	
Museum),	ational Art Force Museum	tional
Gallery of Canada)	Peel Heritage Complex),	(University
of Guelph Library),	niversity of Waterloo Libr	(Varley
Art Gallery),		
Absent:		

General questions covered in this session:

Purchase Price:

Q- When do the new guidelines concerning purchase price take effect?

A- They take affect as of now and are required for the next Board meeting.

Q- What kind of documentation is required to prove the purchase price?

A- There is a box on the form that you can fill out.

Q- Do artists need to provide the purchase price if they are donating the work?

A- No, in this instance because the artist is the donor they are exempt from providing a "purchase price."

Q- The purchase price may cause a problem when we are dealing with a large collection how do we know how to handle this?

A- Call us for specific advice.

Q- Will the purchase price have an affect on the FMV? Doesn't this change from month to month?

A- It is the responsibility of appraisers to propose a value that they believe reflects market conditions at the time of donation.

Q- If there is no documentation to prove the purchase price do you require a letter from the donor? Is there a template?

A- There is no template; if there is are no documents to support the purchase price, we require is a written declaration signed by the donor.

Advisory:

Q- Where on the website is the advisory?

A- Google MCP and you will see that the advisory is on the main page.

25 year rule:

Q- When does the 25 year commitment rule take affect?

A- This takes affect as of now and is a requirement for the next Board meeting.

Online application:

Q- Will the application someday be online?

A- Yes, in the near future.

Grants:

Q- Are applications for grants made to, and approved by the Board?

A- No, grant applications are made by institutions and are approved by the Minister.

Q- What is the turn around on a grant application?

A- For auctions it can be very fast, but the service standard is 13 weeks. We can be contacted to provide advice on what needs to be submitted. Give us a call.

Archival applications:

Q- Is it better to delay applying for certification of a fonds until there we have received all of the materials or should I apply on an accrual by accrual basis?

A- Ideally, you would do it as a whole, but we realize that a fonds may be extensive and that they may also still be in the process of being made.

OSNI Template:

Q- Is the template for OSNI the only thing that we need to fill out? How do I address the rest of the criteria in the guidelines?

A- The template is optional. All of the supporting factors outlined in the guideline should be integrated into the text under the applicable headings. For example the provenance of a work can be an important factor in supporting an argument for "close association with national life."

AV Guidelines:

Q- What will happen with the AV guidelines after the pilot project ends in December?

A-The AV guidelines will be finalized after the Board has considered the feedback we have received.

Movable Cultural Property's *Second Annual Regional Teleconferences*,
Quebec Region
Monday October 25, 2010

s.19(1)

One-hour teleconferences took place on:

Mon, Oct 25, 2010	1:30 p.m.	Lorraine
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Questions

Q. Est-ce qu'on peut faire une évaluation à l'interne pour dons d'une valeur de \$1,000 ?

R. Uniquement pour les dons de charité.

Q. Aimerais recevoir une copie du guide.

R. C'est disponible en ligne

Q. Au sujet de l'audio-visuel intégré au guide, y-a-t-il des changements majeurs par rapport à l'an passé ?

R. Non.

Q. Comment détecter les abris fiscaux et qu'est-ce que ça implique ? Qu'est-ce que c'est ?

R. L'article du Macleans donne une bonne idée de ce que c'est. Il faut toujours consulter un expert. C'est un projet où une personne achète un grand nombre d'objets, devient un promoteur et approche plusieurs donateurs et leur vend les objets. La personne qui achète va donner les objets à un montant beaucoup plus élevé que le prix d'achat. C'est fait dans le contexte de biens culturels. L'ARC surveille ceci de très près. C'est devenu un énorme problème. Selon Macleans, 33,000 donors involved in nearly 1 billion in tax shelters.

Q. Est-ce que la Commission veut qu'on questionne systématiquement les donateurs ?

R. Donateurs que le musée ne connaît pas font partie des abris fiscaux. Les abris visent beaucoup les universités. Pour ne pas mettre en danger notre programme, on ne veut pas que faire attester des biens pas la Commission devient une façon facile de participer à un abri.

Q. Si elle a un doute mais que le donateur dit que ce n'est pas un abri fiscal, elle coche non.

R. Vous fournissez l'information fournie par le donateur. S'il y a un doute, s'assurer que la réponse soit fournie par écrit pour vos dossiers. BCM a des contacts à l'ARC avec lesquels on peut communiquer. Il est important que les donateurs comprennent que les institutions sont au courant des abris fiscaux. Si vous avez une question détaillée, communiquez avec David Duff, ARC, qui nous a donné la permission de fournir son numéro, 613-957-7263.

Q. Du matériel n'a pas de longue longévité. Il est justifié d'aliéner avant 25 ans l'objet pour des raisons de condition de l'objet.

R. Si la condition d'un objet est mauvaise, il ne sera pas attesté.

Q. Documents audio-visuels sont reproduits

s.19(1)

R. Les établissements désignés pour l'audio-visuel doivent avoir des voûtes. Institution a les outils pour les préserver à long terme. À l'avenir les objets attestés ne pourront pas être aliénés. Ils ont attestés pour être conservés au Canada et ne devrait donc pas quitter le domaine public.

Q. Pour un fonds documentaire, les pièces sont attestés avant le traitement définitif. Généralement pas le temps de traiter avant l'attestation.

R. Il faut avoir une formule, normalement on fait un tri de 20% et réduire la JVM.

Q. Est-ce qu'on demande une déclaration du donateur si la réponse pour l'abri fiscal est négative, mais qu'en réalité le donateur ne veut pas le dévoiler ? Qu'est-ce qui arrive ?

R. Il y a des avantages fiscaux pour des dons et il n'y a pas de problème. Pour un abri fiscal, le donateur doit avoir un no.

Q. Doit-on demander si c'est un abri fiscal pour un don de \$20,000 ?

R. On va le clarifier. La personne qui achète un bien pour très peu et le donne, n'est pas nécessairement un abri fiscal. Il y a toute une chaîne de personnes impliquée pour un abri.

Q. On ne doit pas s'inquiéter pour un don par un donateur ou une famille.

R. Ne pas s'inquiéter si on fait affaire avec un donateur depuis longtemps. Si un donateur n'est pas connu et l'acquisition est récente, peut donner une indice.

Q. La situation est insécurisante pour un établissement.

R. Si vous avez encore des questions après l'avoir lu la page sur les abris fiscaux de l'ARC, téléphonez David Duff.

Q. Pour les documents audio-visuels, Erica Claus a mentionné des établissements désignés pour l'audio-visuel. Est désigné pour groupe VII mais ne trouve pas un groupe exclusivement pour l'audio-visuel. Es-ce qu'il y en a un ?

R. Pour l'attestation de documents audio-visuels, on utilise le groupe VII.

Q. Est-ce que ça pose un problème si on utilise un évaluateur américain pour du matériel amérindien ?

R. Pas du tout.

Q. Ce serait bien pour l'IEIN, si objet a une pertinence spécifique pour une communauté autochtone qu'on le mette.

R. Dans l'IEIN nous faisons référence à l'importance locale régionale. Vous suggérer d'élargir aux communautés amérindiennes ? Merci du commentaire.

Movable Cultural Property's *Second Annual Regional Teleconferences*,
English Appraisers
Tuesday, October 26, 2010

One-hour teleconferences took place on:

Tue, Oct 26, 2010	3:00 p.m.	Tatiana
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Erica C. launched the teleconference with introductions, and then together with Sonia briefed participants on:

1. *Tax shelter gifting arrangements*: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

This was followed by a

1. Q & A
2. Wrap-up

In attendance were:

ADAC),

Arteka),

(Uno Lanemann)

Absent:

asked whether there is a mechanism in place for Notifications of Export.

raised issue of establishing values of inheritances, vis-a vis the required purchase price. EC responded that purchase price must not be "made up".

Was 3 yr rule dropped as a means of unclocking possibilities, which it may have previously limited in bringing to light? SML responded that "Purchase price is a benchmark", "it is factual" and a "good way to augment the argument".

Raised issue of an artist of national importance whose works have never achieved the market value he deserves.

Wanted to know how to address or act on a discrepancy between, a high appraisal from an American appraiser vs. a low one from a Canadian one. Should he contact the American appraiser? This is affecting Canadian appraiser's credibility and their market, as Canadian institutions are giving preference to these higher foreign appraisals. EC asked if it was a widespread issue. Gianguido F responded that it was for some donors. EC asserted that the Review Board has a rigorous assessment of Fair Market Value, and that every Appraisal must demonstrate comparable sales evidence. She concluded by stating that GF's concerns were noted.

asked whether there was a grace period for implementing new guidelines for purchase price. EC replied that yes, until the next meeting.

EC asked Richard B, Jeanette L and others if they had questions. Respondents were satisfied and had none.

asked "what level of values was placed on previous determinations by the Board. SML responded that each application is assessed on its own merit. Board looks to previous determinations to help it gauge values in some cases.

asked if there were no available significant values, whether a comparable was possible. Also brought up the challenge of evaluating new media and performances. SML affirmed that in such cases, the "cost approach" could be used, whereby the cost of producing the work, what it would cost to purchase would be appropriate.

Email List for Email Nov 30 2010 – Email sent December 6 2010

(English follows)

Chers collègues,

Merci à tous ceux qui ont participé à la deuxième série annuelle de téléconférences des Biens culturels mobiliers. Voici un bref aperçu des trois sujets discutés qui pourra vous être utile :

- **Arrangements relatifs à des dons utilisés comme abris fiscaux** : La Commission canadienne d'examen des exportations de biens culturels a affiché un avis sur son site web à www.pch.gc.ca/fra/1268673230268/1268675209581, conseillant aux établissements de faire preuve de prudence quant à des offres qui constituent des arrangements relatifs à des dons utilisés comme abris fiscaux. Les demandeurs doivent dès maintenant fournir le numéro d'inscription d'abri fiscal si la disposition constitue un arrangement relatif à un don utilisé comme abri fiscal.
- **Prix d'achat** : Le prix d'achat doit être fourni dans **toutes** les demandes d'attestation concernant un donateur qui a acquis les biens par le biais d'un achat.
 1. Le prix d'achat n'est **pas** exigé pour les biens culturels acquis par le donateur par le biais d'un don ou d'un héritage, sauf s'il connaît le prix d'achat antérieur.
 2. **S'il est connu**, le prix d'achat **est exigé dans toutes les demandes** d'attestation de biens culturels.
 3. Lorsque le donateur **ne connaît pas ou ne peut se rappeler** le prix d'achat, il doit joindre un énoncé écrit à cette fin.
 4. L'énoncé rédigé par le donateur peut prendre la forme d'une note manuscrite, d'une lettre ou d'un courriel précisant les raisons pour lesquelles le prix d'achat est inconnu (p. ex. oubli, reçus perdus ou jetés, héritage, etc.).

NOTE : Dans la mise à jour du Guide d'attestation de septembre 2010, les révisions ci-dessus ainsi que d'autres ont été surlignées en jaune pour faciliter la lecture. La mise à jour du Guide est affichée sur le Web à www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp2010-fra.pdf.

- **Subventions visant les biens culturels mobiliers** : Les établissements désignés peuvent obtenir du financement pour les aider à acheter des objets pour lesquels une licence d'exportation a été refusée ou qui se trouvent à l'extérieur du Canada tout en étant reliés au patrimoine national (www.pch.gc.ca/fra/1267550381487/1269462466457).

Je vous transmets mes sincères remerciements pour votre précieuse collaboration. Si vous avez des questions sur les sujets abordés, veuillez communiquer avec Sonia Lismer (sonia.lismer@pch.gc.ca) ou moi-même (erica.claus@pch.gc.ca).

Dear Colleagues,

Thank you to all who participated in the second annual Movable Cultural Property teleconferences. A record of the three topics covered follows for your convenience:

- **Tax Shelter Gifting Arrangements**: The Canadian Cultural Property Export Review Board has posted an advisory on its website www.pch.gc.ca/eng/1268673230268, suggesting institutions exercise caution with respect to any offers of donations that constitute tax shelter gifting arrangements. Applicants for certification are now requested to provide the Tax Shelter ID number if the disposition is a tax shelter gifting arrangement.

G:\Heritage\Heritage Policy\DCP\Stakeholder_Contacts\Email Distribution List\ Email List for Email Nov 30 2010

Email List for Email Nov 30 2010 – Email sent December 6 2010

• **Purchase Price:** Purchase price is to be provided with **all** applications for certification where the donor acquired the property by way of purchase.

s.19(1)

1. The purchase price is **not** required for cultural property which was acquired through gift or inheritance by the donor unless previous purchase information is known to the donor;
2. Purchase price information **is required for all applications** for certification of cultural property **where it is available**;
3. When purchase price is **not available or cannot be remembered**, a written statement to this effect from the donor is required;
4. The donor's written statement may be a hand written note, a letter or an email, stating the reasons that the purchase price is not available (e.g. forgotten, receipts lost or not kept, inheritance, etc.).

NOTE: This and other revisions are highlighted in yellow for your convenience in the **September 2010 Update** of the Certification Guide, available online at www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp2010-eng.pdf.

• **Movable Cultural Property Grants:** Funds are available to assist designated institutions to purchase objects for which export permits have been refused, or which are located outside Canada and are related to the national heritage (www.pch.gc.ca/eng/1267550381487/1269462466457).

Erica Claus

Erica Claus
 Director, Movable Cultural Property
 Directrice, Biens culturels mobiliers
 Secretary, Canadian Cultural Property Export Review Board
 Secrétaire, Commission canadienne d'examen des exportations de biens culturels
 15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
 Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

catherine.whalley@gov.ab.ca, neil.johnson@gov.ab.ca, youraga.ca,
galtmuseum.com, glenbow.org,
legalarchivessociety.ab.ca, ucalgary.ca, prairiegallery.com,
leslie.latta-guthrie@gov.ab.ca, rdc.ab.ca, ddeer.ca,
chris.robinson@gov.ab.ca, andrew.neuman@gov.ab.ca, ualberta.ca,
ualberta.ca, ualberta.ca, ucalgary.ca,
uleth.ca, whyte.org, aggv.ca, island.net,
archives@victoria.ca, mail@trainsdeluxe.com, muse@haidagwan.net, jmb@kag.bc.ca,
museum@kamloops, kelownaartgallery.com, uvic.ca,
uvic.ca, ubc.ca, ubc.ca, ubc.ca, citytel.net,
ubc.ca, yalbcmuseum.bc.ca, sfu.ca,
sfu.ca, u.ca, sfu.ca, artgallery@surrey.ca,
art@tworiversgallery.com, info@umista.ca, ubc.ca, unbc.ca,

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**Pages 141 to / à 177
are withheld pursuant to section
sont retenues en vertu de l'article**

23

**of the Access to Information Act
de la Loi sur l'accès à l'information**



{In Archive} Re: Vancouver Sun article: Scheme to donate vintage photos to charities for tax credits raises questions

Renée St-Pierre to: Sonia Lismer

14/12/2011 01:25 PM

Archive: This message is being viewed in an archive.

Merci Sonia,

Article

Renée

Sonia Lismer Hi Ralph, Indeed. Many thanks for sharing this. I a... 2011-12-14 12:19:17

s.19(1)

From: Sonia Lismer/HullOttawa/PCH/CA
To: @ubc.ca>
Cc: Delphine Bishop/HullOttawa/PCH/CA@PCH, Erica Vezeau/HullOttawa/PCH/CA@PCH, Jennifer Mueller/HullOttawa/PCH/CA@PCH, Lorraine Tremblay/HullOttawa/PCH/CA@PCH, Magalie Charlebois-Chauret/HullOttawa/PCH/CA@PCH, Martine Francoeur/HullOttawa/PCH/CA@PCH, Melanie Larabie/HullOttawa/PCH/CA@PCH, Mike Steinhauer/HullOttawa/PCH/CA@PCH, Monica Belley/HullOttawa/PCH/CA@PCH, Remi Caradot/HullOttawa/PCH/CA@PCH, Renée St-Pierre/HullOttawa/PCH/CA@PCH, Claudette Fortin/HullOttawa/PCH/CA@PCH, @sympatico.ca
Date: 2011-12-14 12:19
Subject: Vancouver Sun article: Scheme to donate vintage photos to charities for tax credits raises questions

Hi

Indeed. Many thanks for sharing this. I am copying my colleagues so that they can see it as well....all the best!

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
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Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
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Sonia: Thought you would like to see this. 2011-12-13 15:08:15

DRAFT

Advisory on Charitable Tax Receipts

The Canadian Cultural Property Export Review Board (Review Board) encourages designated institutions and public authorities and donors to exercise due diligence when issuing or making claims with charitable tax receipts. There are two instances which warrant particular attention.

(1) A designated institution or public authority ~~may choose to~~ withdraw its application from the certification process after ~~being~~ having been provided with an independent monetary appraisal obtained by the Review Board for cultural property which is the subject of the application. ~~Where the institution or public authority is subsequently gifted the property described in the withdrawn application, it would not be a gift of certified cultural property. Any~~ charitable tax receipt ~~subsequently~~ issued by the institution or public authority in respect of ~~an irrevocable that~~ gift should show the fair market value ~~or deemed fair market value~~ of the donated property at the time the gift is made. A registered charity that issues a charitable tax receipt that includes incorrect or false information, ~~e.g. an inflated value~~, is liable to penalties and may be subject to other sanctions, including the revocation of its registered status under the *Income Tax Act*. A donor who claims a tax credit or deduction based on such a receipt ~~may~~ be subject to a reassessment of tax, plus interest, and where circumstances warrant, penalties.

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(2) When the Review Board has determined the fair market value of certified cultural property, the value determined by the Review Board must be used by the donor in respect of any gift of that property for a period of two years from the date of the determination, whether the gift is claimed as a charitable gift, or as a gift of certified cultural property, and whether or not a T871 has been issued.

Comment [r1]: Suggest reference to Charities Directorate's comments on false receipts.
<http://www.cra-arc.gc.ca/chrts-gvnc/chrts/prtno/rcpts/cnsgncc-eng.html>

Comment [r2]: Suggest comment on exchange of information between CRA and the Review Board, similar to the comment from their "Tax Shelter" Advisory.
<http://www.pch.gc.ca/eng/1287085421835/1269445120121>

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Comment [r3]: Consider reference to discussion of the 24 month period in CRA document P113.

For more information on the income tax implications, please contact the Canada Revenue Agency (identify specific link).

March 14, 2011 February 17, 2011



Re: Meeting with CRA on Tax Shelter Gifting Arrangements
David Monkhouse to: Sonia Lismer

02/11/2012 11:49 AM

Both dates would work for me.

David Monkhouse

Agente de programme, Biens culturels mobilier
Groupe du patrimoine, Patrimoine canadien, Gouvernement du Canada
25, rue Eddy, 25-9-N Gatineau (Québec) K1A 0M5
Téléphone 819-994-9584/ Sans frais 1-866-811-0055/ Télécopieur 819-997-7757

David Monkhouse
Program Officer, Movable Cultural Property
Heritage Group, Canadian Heritage, Government of Canada
25 Eddy St., 25-9-N Gatineau, QC K1A 0M5
Telephone 819-994-9584/ Toll-free 1-866-811-0055 /Facsimile 819-997-7757

Sonia Lismer Hi Ann, Further to our conversation yesterday re: se... 2012-11-02 11:39:58

From: Sonia Lismer/HullOttawa/PCH/CA
To: Ann.Renoeus@cra-arc.gc.ca
Cc: delphine.bishop@pch.gc.ca, erica.vezeau@pch.gc.ca, jane.northey@pch.gc.ca, Remi Caradot/HullOttawa/PCH/CA@PCH, Dominique Godfrey/HullOttawa/PCH/CA@PCH, David Monkhouse/HullOttawa/PCH/CA@PCH, Manon St-Pierre/HullOttawa/PCH/CA@PCH, David.Duff@cra-arc.gc.ca
Date: 2012-11-02 11:39
Subject: Meeting with CRA on Tax Shelter Gifting Arrangements

Hi Ann,

Further to our conversation yesterday re: setting up a meeting with CRA to discuss tax shelter gifting arrangements, turns out the best days for us the week of Nov 12 are **Wednesday, November 14** or **Thursday November 15**. Both those days are flexible for Delphine Bishop and myself. Additional attendees would likely be the following tax certification officers:

Erica Vezeau, Senior Program Officer
Rémi Caradot, Program Officer
David Monkhouse, Program Officer
Dominique Godfrey, Program Officer

s.21(1)(b)

s.21(1)(c)

Depending on the agenda for the meeting, it might also be useful to

In terms of agenda items on our side, we would like to discuss the following:

- Recent policies adopted by the Board with respect to tax shelter gifting arrangements
- Our experience and related challenges with applications for certification involving tax shelter gifting arrangements
- Options whereby CRA may facilitate 'advance rulings' on title/purchase price issues associated with tax shelter gifting arrangements

I look forward to hearing back at your earliest convenience re: setting a time for the meeting that will work for us all....many thanks!

Sonia

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To:
Cc:
Bcc:
Subject: CRA Tax Shelter Articles

Jul 22, 2012: Macleans article, An artful scheme--<http://www2.macleans.ca/2010/07/22/an-artful-scheme/>

Jul 26, 2012: Mark Blumberg's article in globalphilanthropy.ca, Macleans article "An artful scheme" on use cultural property as part of tax shelter scheme--http://www.globalphilanthropy.ca/index.php/blog/comments/macleans_article_an_artful_scheme_on_use_cultural_property_as_part_of_tax_s/

Nov 19, 2011:
<http://www2.canada.com/vancouversun/columnists/story.html?id=4825d11d-fe21-403c-a4dc-b0ce39a30272>

Dec 7, 2011:
<http://www2.canada.com/vancouversun/columnists/story.html?id=76199feb-06d9-4f71-9381-e412cf08019c>

Dec 13, 2011: <http://www2.canada.com/story.html?id=5856232>

Oct 22, 2012:
<http://www.vancouversun.com/technology/science/Revenu+agency+challenges+charitable+donation+shelter+scheme/7431468/story.html>

Oct 30, 2012:
<http://www.marketwire.com/press-release/the-canada-revenue-agency-protecting-canadians-from-gifting-tax-shelter-schemes-1719545.htm>

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RE: Information Update - There are multiple changes: CRA - CCPERB Secretariat Meeting - Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA ATTACHED 
Sonia Lismer to: Naufal, Bob 14/11/2012 01:31 PM



Here's the agenda, Bob: [MEETING AGENDA CRA-CCPERB Secretariat Nov 15, 2012.doc](#)

See you tomorrow.

Sonia

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"Naufal, Bob" Hi Sonia, Can you forward to me the agenda (an... 14/11/2012 01:30:12 PM

From: "Naufal, Bob" <Bob.Naufal@cra-arc.gc.ca>
To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>
Date: 14/11/2012 01:30 PM
Subject: RE: Information Update - There are multiple changes: CRA - CCPERB Secretariat Meeting - Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA ATTACHED

Hi Sonia,

Can you forward to me the agenda (and any other) attachment?

Thanks,

Bob

Bob Naufal
Financial Institutions Section
Income Tax Rulings Directorate
Canada Revenue Agency

Phone - (613) 952-1505

Bob.Naufal@cra-arc.gc.ca

From: Sonia.Lismer@pch.gc.ca [mailto:Sonia.Lismer@pch.gc.ca]
Sent: November 14, 2012 1:28 PM
To: Leigh, Jenie
Cc: Naufal, Bob
Subject: RE: Information Update - There are multiple changes: CRA - CPERB Secretariat Meeting - Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA ATTACHED

Great...thanks for the update Jenie...will add him to the agenda...see you tomorrow.

Sonia

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From: "Leigh, Jenie" <Jenie.Leigh@cra-arc.gc.ca>
To: 'Sonia Lismer/HullOttawa/PCH/CA' <Sonia.Lismer@pch.gc.ca>
Cc: "Naufal, Bob" <Bob.Naufal@cra-arc.gc.ca>
Date: 14/11/2012 01:27 PM
Subject: RE: Information Update - There are multiple changes: CRA - CPERB Secretariat Meeting - Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA ATTACHED

Hi Sonia,

Please note that Bob Naufal from my team will be attending the meeting with me. Thanks.

Jenie

-----Original Appointment-----

From: Sonia Lismer/HullOttawa/PCH/CA [mailto:Sonia.Lismer@pch.gc.ca]
Sent: November 14, 2012 1:09 PM
To: Malouf, Andre; Rénous, Ann; Davignon, Barbara; David Monkhouse/HullOttawa/PCH/CA; Duff, David; Delphine Bishop/HullOttawa/PCH/CA; Dominique Godfrey/HullOttawa/PCH/CA; Erica

Vezeau/HullOttawa/PCH/CA; jane.northey@pch.gc.ca; Leigh, Jenie; Remi Caradot/HullOttawa/PCH/CA;
sandy.davidson; 25-9-40 Eddy - 20 Pers/Citizen

Subject: Information Update - There are multiple changes: CRA - CCPERB Secretariat Meeting -
Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA
ATTACHED

When: November 15, 2012 09:30 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).

Where: Terrasses de la Chaudière, 25 Eddy, 9th Floor, Room 40 (Tel: 819-953-6180)

For CRA Attendees: Please present yourself to the Commissioner's Desk at 25 Eddy. The meeting will take place at
25 Eddy, 9th Floor, Room 40. Thank you.

<< File: MEETING AGENDA CRA-CCPERB Secretariat Nov 15, 2012.doc >> << File: ATT00001.htm >> << File:
ATT00002.htm >> << File: c130829.ics >>

CRA – CCPERB SECRETARIAT MEETING

AGENDA

Thursday, November 15, 2012
25 Eddy St., 9th Floor, Room 40, 9:30 – 11:30 a.m.

Confirmed Participants

CRA Charities Division: Ann Renous, Holly Brant, Ara Stapanian

CRA Aggressive Tax Planning: David Duff (tentative), André Malouf, Barbara Davignon

CRA Income Tax Rulings: Jenie Leigh, Bob Naufal

PCH Legal Services: Jane Northey

CCPERB Secretariat: Delphine Bishop, Sonia M. Lismer, Erica Vezeau, Rémi Caradot, David Monkhouse, Dominique Godfrey

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To exchange information on tax shelter gifting arrangements and discuss related policy and procedural issues.

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Sonia Lismer to: Naufal, Bob

14/11/2012 01:31 PM

1 attachment



MEETING AGENDA CRA-CCPERB Secretariat Nov 15, 2012.doc

Here's the agenda, Bob: *(See attached file: MEETING AGENDA CRA-CCPERB Secretariat Nov 15, 2012.doc)*

See you tomorrow.

Sonia

Sonia M. Lismer

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sonia.lismer@pch.gc.ca

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Date: 14/11/2012 01:30 PM

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To: Malouf, Andre; Rénous, Ann; Davignon, Barbara; David Monkhouse/HullOttawa/PCH/CA; Duff, David; Delphine Bishop/HullOttawa/PCH/CA; Dominique Godfrey/HullOttawa/PCH/CA; Erica Vezeau/HullOttawa/PCH/CA; jane.northey@pch.gc.ca; Leigh, Jenie; Remi Caradot/HullOttawa/PCH/CA; sandy.davidson; 25-9-40 Eddy - 20 Pers/Citizen

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CRA Aggressive Tax Planning: André Malouf, Barbara Davignon

CRA Rulings: Jenie Leigh, Bob Naufal

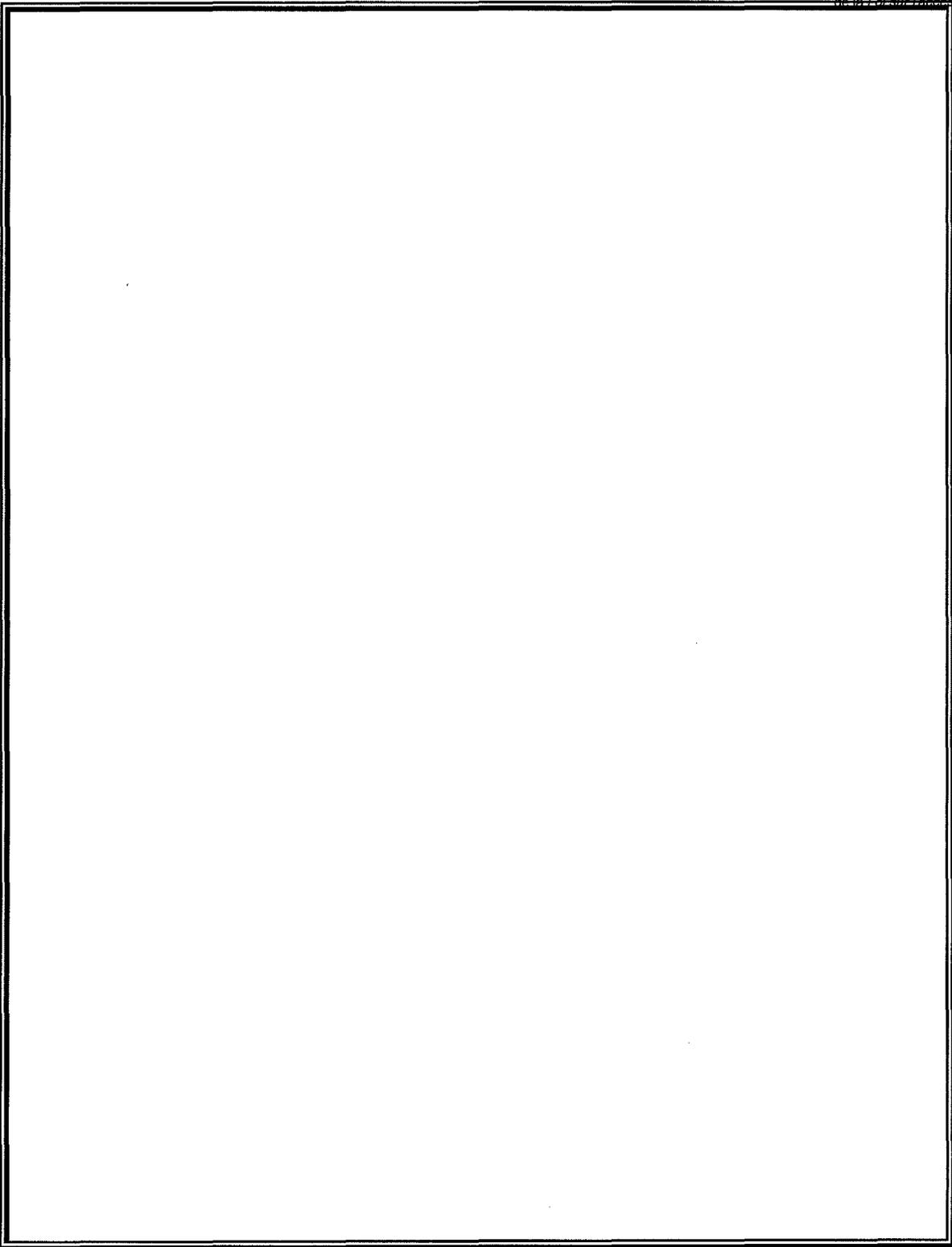
PCH Legal Services: Jane Northey

CCPERB Secretariat: Delphine Bishop, Sonia M. Lismer, Erica Vezeau, Rémi Caradot, David Monkhouse, Dominique Godfrey

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Re: CRA - CCPERB Secretariat Meeting - Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA ATTACHED

David Monkhouse to: Sonia Lismer

14/11/2012 01:33 PM

I would like to attend.

David Monkhouse
Agente de programme, Biens culturels mobilier
Groupe du patrimoine, Patrimoine canadien, Gouvernement du Canada
25, rue Eddy, 25-9-N Gatineau (Québec) K1A 0M5
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Telephone 819-994-9584/ Toll-free 1-866-811-0055 /Facsimile 819-997-7757

Sonia Lismer

2012-11-14 13:29:26

From: Sonia Lismer/HullOttawa/PCH/CA
To: David Monkhouse/HullOttawa/PCH/CA@PCH
Date: 2012-11-14 13:29
Subject: CRA - CCPERB Secretariat Meeting - Exchange of Information on Tax Shelter Gifting Arrangements & Discussion of Related Issues -- AGENDA ATTACHED

Sonia M. Lismer

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Participants in Attendance

CRA Charities Division

Ann Renous, Operational Policy, Legislation, Appeals and External Relations Section
Holly Brant, Acting Manager, Compliance Division, Audit Section II
Ara Stapanian

CRA Aggressive Tax Planning

David Duff, Manager, Tax Shelter Audits
André Malouf, Senior Analyst, Tax Shelter Audits
Barbara Davignon, Senior Analyst, Tax Shelter Audits

CRA Income Tax Rulings

Jenie Leigh, Manager, Financial Institutions Section
Bob Naufal, Rulings Officer, Financial Institutions Section

PCH Legal Services: Jane Northey

CCPERB Secretariat: Delphine Bishop, CCPERB Secretary; Sonia M. Lismer, CCPERB Asst Secretary; Erica Vezeau, Senior Program Officer; Tax Certification Program Officers: Rémi Caradot, David Monkhouse, Dominique Godfrey, Mélanie Larabie

Purpose of the Meeting

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Highlights of Meeting

s.24-1)

- Reference to 1998 MOU between CCPERB, CRA, PCH for purposes of sharing information
- Reference to July 13, 2010 meeting with CRA to discuss Tax Shelters; subject discussed; September 16, 2012 tax shelter presentation to CCPERB on September 16, 2010 by CRA Aggressive Tax Planning officials, David Duff and Barbara Davignon; October 14, 2010: posting of Tax Shelter Advisory on Web / requirement for applications for certification to indicate whether property subject of a tax shelter gifting arrangement; if so, need to provide Tax Shelter ID #
- Reference to November 3, 2010 meeting with Len Farber, Senior Advisor at Ogilvy Renault since 2005: can tax sheltered material be OSNI?; aim to carve tax shelters from CCPERB; disallow conditional gifts, i.e. for proposed gifts, cut out conditions subsequent; prior to 2005, Farber was General Director, Tax Legislation Branch, Department of Finance; over 30 years involvement in all major reforms of Canada's tax legislation
- The purpose of a Tax Shelter ID # is to allow CRA to track tax shelter activity. CRA started requiring ID #s around 2004.
- In 2006, there were some 50,000 participants in tax shelters. At present, there are 10,000. CRA is challenged with further reducing the numbers due to the increased level of sophistication with the arrangement of the shelters.
- To determine whether something is a tax shelter, the non-refundable tax credit has to be higher than the cost. Typically, the cost is 1:3, i.e. 30-35% of the claimed value
- The *Income Tax Act* is set up such that if the applicants for an ID # provide the required information, CRA is obligated to issue an ID #. However, participants in the tax shelters are often lead to believe the issuance of an ID # by CRA constitutes approval by CRA, which is not the case. Participants therefore need to be made aware of this.
- Holders of Tax Shelter ID #s are required to provide a list of participants by the end of February. If the tax shelter is 'sold' to the participants, CRA will know the following year, in March. Only when 'sold' can CRA initiate its audit process
- CRA is bound by a 3-year statute of limitations, i.e., it has three years from the date of Notice of Assessment within with to complete its audit
- Final sales of tax sheltered property always take place in Canada, though non-resident entities are involved. Promoters are able to manipulate the arrangements in such a way that there are no tax consequences to the Canadian participants, due to 'offshore' activity
- The promoters have the participants sign of Power of Attorney; the participants never actually gain physical possession of the property.
- Reference to Macleans article of July 26, 2010, An artful scheme (<http://www2.macleans.ca/2010/07/22/an-artful-scheme/>): CRA confirmed that still alive, photos were sold in 2009, 2010, and 2011; designated institutions don't appear to be involved, CRA mentioned involvement of a charity called Ecotecture: Centre for Ecological Art & Architecture
- Players: Richard Lewin, Partner, Heenan Blaikie (lawyer) / Paul Bain, Dickenson Wright, Toronto (lawyer) / Stephen White / Gerard Jennings
- In terms of the assistance that could be provided by CRA re: establishing whether title passed, seeking legal advice was suggested as the best route to take. Rulings typically deal with whether a donation has taken place, not whether title has passed. Aggressive Tax Planning conducts audits once a claim has been made, as they have difficulty obtaining all available information. Given that the Secretariat is now requesting all available information, this can be shared when received to 'test' the kind of assistance that may be provided to us.

Next Steps

- CRA Aggressive Tax Planning and Charities to Prepare a Presentation for the Board's meeting of December 10-12, 2012
- CRA Charities to share certified cultural property data with CRA Aggressive Tax Planning
- CCPERB Secretariat to inform CRA when it receives tax shelter applications for certification in relation to the head's up letters that Aggressive Tax Planning provides to the Secretariat, as well as any addition tax shelter applications it receives
- CCPERB Secretariat to document communications with individuals on matters that would appear to involve tax-shelter gifting arrangements and share with CRA; also to share names of 'players' in the development of tax shelter arrangements.
- CCPERB Secretariat to share information on withdrawn applications for certification, in cases where the Board has not yet made a determination of fair market value
- CCPERB Secretariat to share information on deaccessioning of certified cultural property with the Charities Division, when the deaccession or potential deaccession would take place within 10 years of certification, where the penalty under s. 207.3 of the ITA would apply
- CCPERB Secretariat to consider communication mechanisms to instil greater awareness among stakeholders about tax shelters and the caution that should be exercised.



**CRA - CCPERB Secretariat Meeting - Exchange of Information on
Tax Shelter Gifting Arrangements & Discussion of Related Issues --
AGENDA ATTACHED**

Calendar Entry

Thu 15/11/2012 9:30 AM - 11:30 AM

Location: Terrasses de la Chaudière, 25 Eddy, 9th Floor, Room 40 (Tel: 819-953-6180) Rooms: 25-9-40 Eddy - 20 Pers/Citizen@PCH

Required:	Andre.Malouf@cra-arc.gc.ca, Ann.Renoeus@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca, David Monkhouse/HullOttawa/PCH/CA@PCH, David.Duff@cra-arc.gc.ca, Delphine Bishop/HullOttawa/PCH/CA@PCH, Dominique Godfrey/HullOttawa/PCH/CA@PCH, Erica Manon St-Pierre/HullOttawa/PCH/CA@PCH, marcel.brisebois@sympatico.ca
FYI:	

Description



MEETING AGENDA CRA-CCPERB Secretariat Nov 15, 2012.doc

- For CRA Attendees: Please present yourself to the Commissioner's Desk at 25 Eddy. The meeting will take place at 25 Eddy, 9th Floor, Room 40. Thank you.

CRA – CPERB SECRETARIAT MEETING

AGENDA

Thursday, November 15, 2012
25 Eddy St., 9th Floor, Room 40, 9:30 – 11:30 a.m.

Attendees

CRA Charities Division: Ann Renous, Holly Brant, Ara Stapanian

CRA Aggressive Tax Planning: André Malouf, Barbara Davigon

CCPERB Secretariat: Delphine Bishop, Sonia M. Lismer, Erica Vezeau, Rémi Caradot, David Monkhouse, Dominique Godfrey

Purpose of the Meeting

To exchange information on tax shelter gifting arrangements and discuss related policy and procedural issues.

- | | |
|--|----------------|
| 1. Welcome Remarks – Delphine Bishop | 5 min. |
| 2. Introductions – Round Table | 5 min. |
| 3. Preamble — Sonia M. Lismer | 10 min. |
| 4. Update on Tax Shelter Gifting Arrangement Activity – CRA Aggressive Tax Planning Group | 15 min. |
| 5. CPERB Experience/Challenges with Tax Shelter Gifting Arrangements – CPERB Secretariat | 45 min. |
| 6. Comments / Qs & As Arising from Above – All | 15 min. |
| 7. CRA Session on Tax Shelters at CPERB's Upcoming Meeting December 10 – 12, 2012 | 5 min. |
| 8. Next Steps | 10 min. |

Documents for Distribution

- Certification Application Form
- Tax Shelter Advisory on Web
- Board's Requirements for Documentation
- List of Tax Shelter Gifting Arrangement Head's Up from CRA

CRA – CCPERB SECRETARIAT MEETING
AGENDA
Thursday, November 15, 2012
25 Eddy St., 9th Floor, Room 40, 9:30 – 11:30 a.m.

Participants in Attendance

CRA Charities Division

Ann Renous, Operational Policy, Legislation, Appeals and External Relations Section
Holly Brant, Acting Manager, Compliance Division, Audit Section II
Ara Stapanian

CRA Aggressive Tax Planning

David Duff, Manager, Tax Shelter Audits
André Malouf, Senior Analyst, Tax Shelter Audits
Barbara Davignon, Senior Analyst, Tax Shelter Audits

CRA Income Tax Rulings

Jenie Leigh, Manager, Financial Institutions Section
Bob Naufal, Rulings Officer, Financial Institutions Section

PCH Legal Services: Jane Northey

CCPERB Secretariat: Delphine Bishop, CCPERB Secretary; Sonia M. Lismer, CCPERB Asst Secretary; Erica Vezeau, Senior Program Officer; Tax Certification Program Officers: Rémi Caradot, David Monkhouse, Dominique Godfrey, Mélanie Larabie

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- | | |
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| 8. Next Steps | 10 min. |

Highlights of Meeting

s.24(1)

- Reference to 1998 MOU between CCPERB, CRA, PCH for purposes of sharing information
- Reference to July 13, 2010: meeting with CRA to discuss Tax Shelters project discussed; tax shelter presentation of CCPERB on September 16, 2010 by David Duff and Barbara Davignon; October 14, 2010: posting of Tax Shelter Advisory on Web / requirement for applications for certification to indicate whether property subject of a tax shelter gifting arrangement; if so, need to provide Tax Shelter ID #
- Reference to November 3, 2010 meeting with Len Farber, Senior Advisor at Ogilvy Renault since 2005: can tax sheltered material be OSNI?; aim to carve tax shelters from CCPERB; disallow conditional gifts, i.e. for proposed gifts, cut out conditions subsequent; prior to 2005, was General Director, Tax Legislation Branch, Department of Finance; over 30 years involvement in all major reforms of Canada's tax legislation
- The purpose of a Tax Shelter ID # is to allow CRA to track tax shelter activity. CRA started requiring ID #s around 2004.
- In 2006, there were some 50,0000 participants in tax shelters. At present, there are 10,000. CRA is challenged with further reducing the numbers due to the increased level of sophistication with the arrangement of the shelters.
- To determine whether something is a tax shelter, the non-refundable tax credit has to be higher than the cost. Typically, the cost is 1:3, i.e. 30-35% of the claimed value
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- Players: Richard Lewin, Partner, Heenan Blaikie (lawyer) / Paul Bain, Dickenson Wright, Toronto (lawyer) / Stephen White / Gerard Jennings
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Next Steps

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**Pages 202 to / à 203
are not relevant
sont non pertinentes**



Re: Questions to discuss at tomorrow's meeting

Sonia Lismer to: G=Barbara/S=Davignon/O=ms/P=gc+rc/A=gov
mt.canada/C=CA

14/11/2012 05:13 PM

Cc: ,

Many thanks for this Barbara....will address most in my preamble...cheers and see you tomorrow! Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board

25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

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Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

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Hi Sonia, There were a few things that I noted as...

14/11/2012 05:08:58 PM

From: /G=Barbara/S=Davignon/O=ms/P=gc+rc/A=govmt.canada/C=CA @ X400PCH
To: Sonia Lismer/HullOttawa/PCH/CA
Cc: /G=Andre/S=Malouf/O=ms/P=gc+rc/A=govmt.canada/C=CA,
/G=David/S=Duff/O=ms/P=gc+rc/A=govmt.canada/C=CA
Date: 14/11/2012 05:08 PM
Subject: Questions to discuss at tomorrow's meeting

Hi Sonia,

There were a few things that I noted as I read the Certification of Cultural Property application guide that I thought may be relevant for our discussion tomorrow. I have marked my thoughts/questions with a bullet.

I. One original T871 will be issued naming each of the donors/vendors. One gets the original and the others get a copy.

Submit only one application - even for a collection of diverse objects.

v So is it one application per recipient institution? We could give you a scenario and ask how the application should be submitted.

v If numerous people each donated a portion of a collection, and the institution then applied for certification, would the value certified be the value of the total collection? And then would it be up to the institution to determine the appropriate value for each of the donation receipts?

II.

"Disposition agreements that contain a 'Right to Borrow' clause are not eligible for certification by the Review Board, since they do not meet the requirement to irrevocably dispose of cultural property."pg. 7

v This is something I thought would be useful for us to keep in mind when reviewing tax ~~shelter~~ applications.

III.

Date of disposition appears on T871. Date is determined by date of most recent signature on disposition agreement.

v This date would determine calendar year of tax benefit.

v So can an institution receive a donation in one year, apply to the CCPERB and receive a T871 in the subsequent year, but issue donation receipts in the first year?

IV.

For donations/sales proposed at time of application, provide Secretariat a copy of deed of gift asap and where possible before determination by Review Board.

v Disposition has to occur before the T871 is issued?

V.

"Property originating outside Canada: for controlled cultural property originating in countries which are signatories of the 1970 Convention on the Means of Prohibiting and Preventing the illicit Import, Export and Transfer of Ownership of Cultural Property". pg. 13

v CCPERB will only certify property coming from the countries on this list?

VI.

Outstanding Significance and National Importance (OSNI)

Statement must be endorsed by the curator, archivist etc. affiliated with the designated institution.

The statement must identify which of the 5 criteria for outstanding significance are applicable and elaboration on how the object is of national significance.

v How can the board verify the objectivity of the curator etc. (in light of the fact that many charities are created or run by the promoters)?

VII.

Criteria for OSNI - S 32(1) CPEIA

" a) 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) such a degree of national importance that its loss to Canada would significantly diminish the national heritage."

v As an example, would the loss of a U.S. press archive be of national importance to Canada? What if they are only donating the original print but

not the copyright or any academic or commercial rights?

VIII.

If there is a partial advantage to the donor/vendor (split receipting) the T871 will be for the full value and the donation receipts will be for the eligible amount of the gift.

v If a T871 is issued this doesn't automatically mean that this same value should be on the donation receipt.

IX.

Request for Redetermination

v Is there a time limit if CRA asks for this?

Barbara Davignon
Senior Analyst | Analyste principal
Aggressive Tax Planning Division | Division de la planification fiscale
abusive

Compliance Programs Branch | Direction generale des programmes d'observation
Canada Revenue Agency | Agence du revenu du Canada

344 Slater St., 5th floor, Ottawa ON K1A 0L5 | 344, rue Slater, 5ieme etage,
Ottawa ON K1A 0L5
Telephone | telephone 613-941-7820

Facsimile | telecopieur 613-957-1682
Government of Canada | Gouvernement du Canada



- WINMAIL.DAT



Re: tax shelter policies

Sonia Lismer to: G=Barbara/S=Davignon/O=ms/P=gc+rc/A=gov
mt.canada/C=CA

16/11/2012 12:26 PM

Cc: delphine.bishop



With pleasure...here it is: [Advisory on Tax Shelter Gifting Arrangements Nov 2012 Revision.doc](#)

The orange indicates those files for which we have applications for certification.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
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Hi Sonia, At the meeting yesterday one of the sli...

16/11/2012 12:22:45 PM

From: /G=Barbara/S=Davignon/O=ms/P=gc+rc/A=govmt.canada/C=CA @ X400PCH
To: Sonia Lismer/HullOttawa/PCH/CA
Date: 16/11/2012 12:22 PM
Subject: tax shelter policies

Hi Sonia,

At the meeting yesterday one of the slides was your current list of tax shelter policies. Would it be possible to send me a copy?

Thanks,

Barbara Davignon

Senior Analyst | Analyste principal

Aggressive Tax Planning Division | Division de la planification fiscale abusive

Compliance Programs Branch | Direction générale des programmes d'observation

Canada Revenue Agency | Agence du revenu du Canada

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Government of Canada | Gouvernement du Canada





RE: CRA Presentation on Tax Shelters -- Would Tuesday, Dec 11 work?
Davignon, Barbara
to:
'Sonia.Lismer@pch.gc.ca'
16/11/2012 01:47 PM
Hide Details
From: "Davignon, Barbara" <Barbara.Davignon@cra-arc.gc.ca>

To: "'Sonia.Lismer@pch.gc.ca'" <Sonia.Lismer@pch.gc.ca>

Either works for me.

Barbara Davignon

From: Sonia.Lismer@pch.gc.ca [<mailto:Sonia.Lismer@pch.gc.ca>]
Sent: November 16, 2012 1:07 PM
To: Davignon, Barbara
Subject: Fw: CRA Presentation on Tax Shelters -- Would Tuesday, Dec 11 work?

From: Sonia Lismer/HullOttawa/PCH/CA
To: David.Duff@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca, Andre.Malouf@cra-arc.gc.ca
Cc: Ann.Renoews@cra-arc.gc.ca, holly.brant@cra-arc.gc.ca, delphine.bishop@pch.gc.ca
Date: 16/11/2012 12:59 PM
Subject: CRA Presentation on Tax Shelters -- Would Tuesday, Dec 11 work?

Hi all,

Further to our meeting yesterday, might either of the two slots on Tuesday, Dec 11 work for your CRA Tax Shelter Refresher presentation to the Review Board?

- 10:00 - 11:30
- 2:00 - 3:30

If fine, will send out formal invitations. The meeting will be at the Canadian War Museum.

file:///C:/Documents and Settings/pch-lismers/Local Settings/Temp/notesFFF692/~web39... 27/02/2013

Many thanks in advance for your prompt response.

Sonia

Sonia M. Lismer
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file://C:\Documents and Settings\pch-lismers\Local Settings\Temp\notesFFF692\~web39... 27/02/2013



RE: CRA Presentation on Tax Shelters -- Would Tuesday, Dec 11 work?

Sonia Lismer to: Duff, David

16/11/2012 04:48 PM

Cc: "Malouf, Andre", "Davignon, Barbara"

Thanks David,

André and Barbara could do it then? Sonia

Sonia M. Lismer

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"Duff, David"

I'll be out of town. From: Sonia.Lismer@pch.gc.c...

16/11/2012 04:34:48 PM

From: "Duff, David" <David.Duff@cra-arc.gc.ca>

To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>

Cc: "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>, "Davignon, Barbara" <Barbara.Davignon@cra-arc.gc.ca>

Date: 16/11/2012 04:34 PM

Subject: RE: CRA Presentation on Tax Shelters -- Would Tuesday, Dec 11 work?

I'll be out of town.

From: Sonia.Lismer@pch.gc.ca [mailto:Sonia.Lismer@pch.gc.ca]

Sent: November 16, 2012 1:00 PM

To: Duff, David; Barbara.Davignon@cra-arc.gc.ca; Malouf, Andre

Cc: Rénous, Ann; Brant, Holly; delphine.bishop@pch.gc.ca

Subject: CRA Presentation on Tax Shelters -- Would Tuesday, Dec 11 work?

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**Pages 213 to / à 214
are not relevant
sont non pertinentes**



To:
Cc:
Bcc:
Subject: BILATERAL TOPICS NOVEMBER 20, 2012

s.21(1)(b)

s.24(1)

BILATERAL TOPICS NOVEMBER 20, 2012

Corporate Business

- Mimi Whissel's email re: competences for Board members; left her a message on Friday, Nov 9; talked with her Nov 19
- Subscriptions: Manon found file Nov 20
- Input letter from Chair / Celebration of Events leading to 2017-
- Annual Report 2010-2011 almost on Web; awaiting PDF accessibility
- Systemscope; Paul at LS-2 level (\$69K); has used up casual for 2012; need procedures to apply business processes for certification to MCP Online; Delphine to pursue with Lindsay re: supporting EV and ML in documentation, possibly using a facilitator
- Staff Meeting: Legal Issues /

Budget

- ACA Conference in Winnipeg; possibility of doing a workshop
-

Human Resources

- Performance Agreement--signed off Oct 4; Dominique, David, and Rémi signed off on theirs Oct 16-19, 2012; discussed Erica's on Oct 23; gave to EV on Nov 15
- Paul Johnson Byrne started Nov 19 to provide functional support for launch of GCBO
- Crystal to start Dec 17 at 4 days/week?
- Patricia Coutu to start Nov 26 for ???

Communications/Outreach

- ADAC Meeting: email from Liz-- *we will be sending a link for those who want to watch the panel. As I had mentioned, those participating will be able to observe as well as message any questions or comments for the panel. Alex, who is cc'd here, will be monitoring it. As mentioned, we will not have a view of your team in Ottawa or audio on your side. Please forward us the emails for those who would like to be part of it.* Liz confirmed that MCP will be able to access via their computers; could set up in Room 40 also
- Develop tactics and strategy with Carole Grenier

September 17-19 Board Meeting

- Record of Decision--get translated with June
- Informal opinion from J-P Valentin OK'd by him on Oct 20; send letter to Musée des beaux-arts de Sherbrooke
- Expert Opinions: K. Minard contracted to do reviews of [redacted] appraisals
- Record of Decision: translate front part only; Delphine to talk with Cynthia; agreed better to talk with Guylain since he worked in OL; our proposed approach consistent with MAP and Indem, therefore proceed as planned

December 10-12 Board Meeting

- Review draft agenda, including times for breaks and lunch venues
- Marcel pre-prep Thurs, Dec 6

s.23

s.24(1)

- Resto possibilities: Gezellig, Foundation
- CRA to provide refresher on tax shelters on Dec 11 at 10:00 a.m.

Certification General

- Follow-up on Tax Shelter Meeting: directories; notes of conversation, etc.
-

Appeals to Tax Court

- List of Documents for appeal; validated with Jane on Oct 18; sent email to Jenna; validated final list on Oct 23 and gave Jane OK for Jenna to finalize

CPEIA Related Coaching/Training Topics

- Handwritten Notes in Files
- Appeals to the Tax Court of Canada

Sonia M. Lismer

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Secrétaire adjointe, Commission canadienne d'examen
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**Pages 218 to / à 219
are not relevant
sont non pertinentes**



Agenda Dec 10 - 12, 2012.doc
Sonia Lismer to: marcel.brisebois
Cc: delphine.bishop

21/11/2012 01:00 PM

Cher Marcel,

Voici l'ordre de jour préliminaire pour la réunion de décembre, pour votre révision et commentaires.



Agenda Dec 10 - 12, 2012.doc

Merci.

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada

AGENDA

Meeting of December 10 – 12, 2012

Canadian War Museum Boardroom
Contact: Sylvie Ledoux, Executive Assistant
Delphine Bishop (

DAY 1: Monday, December 10, 2012

	9:00 a.m.	Welcoming Remarks by Jim Whitham, Director General, Canadian War Museum	10 min
	9:10 a.m.	Call to Order by the Chair	1 min
		Approval of Agenda	1 min
		Chair's Introduction	5 min
s.19(1)		Secretary's Report (harmonizing deadlines)	15 min
s.24(1)		Approval of Record of Decision for the March & June meetings	3 min
		<u>Feedback</u>	
		<ul style="list-style-type: none">• Status of Appeals to the Tax Court of Canada• Brief on CRA Meeting Nov 15, 2012• Brief on ADAC AGM Meeting• Proposal Acceptance for ACA Conference 2013	
		<u>Business Arising</u>	
		<ul style="list-style-type: none">• Discuss Sphinx involvement in AV—Theresa Rowat• Tax Shelter Gifting Arrangements – Policy Discussion / CRA Presentation• JMO Tax Court of Canada Appeal•	
	10:30 – 11:30	BREAK / OSNI Project Working Group Meeting (in separate boardroom?)	
	11:30 – 12:30	Review of ## Olds on Holds	
	12:30 p.m.	LUNCH at ???	
		Cynthia White-Thornley, Executive Director, Heritage Policy & Programs Branch, present from 1:30 – 5:30 p.m.	
	1:30 p.m.	Welcome Cynthia White-Thornley	
	1:40 p.m.	Commencement of Review of ## New Applications	
	3:00 p.m.	BREAK	
	3:15 p.m.	Continuation of Review of New Applications	
	5:30 p.m.	Adjourn	
	5:45 p.m.	Taxi to ??? for dinner	
	6:00 p.m.	Dinner at TBD	

DAY 2: Tuesday, December 11, 2012

Cynthia White-Thornley present from 9:00 – 12:30

s.19(1)

9:00 a.m. **Export Appeal Hearings**

Appeal #: 105837 (Parties NOT participating)
Object: Inglis presentation pistol
Appellant:
Expert Examiner:

s.19(1)

Appeal #: 107425 (Parties NOT participating)
Object(s): Five Old Master drawings by various artists
Appellant:
Expert Examiner:

9:30 a.m.

10:00 a.m. CRA Presentation on Tax Shelter Gifting Arrangements

11:15 a.m. **BREAK: Meet and Greet with Staff**

11:30 a.m. Continuation of Review of New Applications

12:30 p.m. **LUNCH**

1:30 p.m. Continuation of Review of New Applications

3:00 p.m. **BREAK**

3:45 p.m. Continuation of Review of New Applications

5:30 p.m. Adjourn

DAY 3: Wednesday, December 12, 2012

9:00 a.m. Review ## Requests for Redetermination

10:30 a.m. **BREAK**

10:45 a.m.

11:30 a.m. OSNI Project

12:30 – 1:30 p.m. **LUNCH at the CWM Cafeteria**

1:30 p.m. Complete Unfinished Business

3:00 p.m. **BREAK & Adjourn**

Confirmed Dates, Deadlines and Locations of Upcoming CCPERB Meetings:

Tues – Fri	Mar 12 – 15, 2013	Deadline: Jan 4, 2013	Ottawa
Wed - Fri	Jun 19 – 21, 2013	Deadline: Apr 5, 2013	Ottawa
Wed – Fri	Sep 11 – 13, 2013	Deadline: Jul 5, 2013	Ottawa

**Pages 223 to / à 226
are withheld pursuant to section
sont retenues en vertu de l'article**

23

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 227
is not relevant
est non pertinente



Request for Translation -- Review Board Records of Decision -- June and September 2012

Sonia Lismer to: Manon St-Pierre
Cc: delphine.bishop, erica.vezeau

03/12/2012 05:26 PM

Manon,

Peux-tu demander que les deux documents ci-dessous soient traduits en français, en utilisant le CCPERB Cost Centre 56265. La priorité devrait être pour le rapport pour la réunion de septembre avec une **date limite de vendredi le 7 décembre...**merci ! Sonia

CCPERB Meeting of September 17 - 19, 2012 (3,929 words) -- PRIORITÉ



Record of Decision Front Section Sep 17-19, 2012.docx

CCPERB Meeting of June 18 - 20, 2012 (3,368 words)



Chair, Sec. & Asst Sec Report Digested Jun 18-20, 2012.docx

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
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**PROTECTED: PRIVATE AND CONFIDENTIAL /
PROTÉGÉ : PERSONNEL ET CONFIDENTIEL**

RECORD OF DECISION: / COMPTE RENDU DE DÉCISION

September 17 – 19, 2012 / le 17 au 19 septembre 2012

of the meeting of the Canadian Cultural Property Export Board (CCPERB), held September 17 – 19, 2012 at the Canadian War Museum, Ottawa, Ontario / de la réunion de la Commission canadienne d'examen des exportations de biens culturels (CCEEBC) ayant eu lieu du 17 au 19 septembre 2012 au Musée canadien de la guerre à Ottawa (Ontario).

BOARD MEMBERS / MEMBRES DE LA COMMISSION

Marcel Brisebois, Chair / Président

Stephen Bulger

Rudy Buttignol

Patricia Feheley

Madeleine Forcier (not present)

William Forrestall

Katharine Lochnan

Teresa Rowat

Ralph Stanton

SECRETARIAT / SECRÉTARIAT

Delphine Bishop, Secretary to the Review Board / secrétaire de la Commission

Sonia M. Lismer, Assistant Secretary to the Review Board / secrétaire adjointe à la Commission

Erica Vezeau, Senior Program Officer

Rémi Caradot, Program Officer / agent de programme

Dominique Godfrey, Program Officer / agent de programme

David Monkhouse, Program Officer / agent de programme

CCPERB Meeting of June 18 – 20, 2012

At 9:00 a.m. on September 17, Mark O'Neill, President and CEO of the Canadian Museum of Civilization Museum Corporation, welcomed the Board and wished it well in its deliberations at the Museum over the next three days.

The Chair called the meeting to order at 9:10 a.m. on Monday, September 17, 2012.

The Board approved the Agenda for this meeting.

CHAIR'S REPORT

The Chair opened his remarks by confirming that the Board was in a period of transition, as it was dealing with some important policy and procedural issues, as well as the continued progress towards launching the on-line application process. He thanked the staff of the Secretariat for its dedication in light of the current circumstances and challenges.

s.19(1)

s.21(1)(a)

s.21(1)(b)

s.23

s.24(1)

The Chair noted that there were under 100 new applications for this meeting and observed the progressive decrease in applications since 1990. He suggested that the Board be sensitive as to the reasons, which among them are increased rigour and demands on applications, less resources in museums in the face of a weak economy, less collecting due to perhaps more prudent decisions. Are there other reasons? From 1990-1999, there were an average of 1,100 applications a year. From 2000-2009, there was an average of 900 applications a year. From 2010-present, an average of 650 applications a year. Given the amount of significant material still being donated and certified, the Board continues to play an important role in enabling the enhancement of the Canadian heritage.

Board member Madeleine Forcier is unable to attend this meeting but has provided her comments on relevant files in writing which will be shared with the Board over the course of the meeting

Given the Board's experience with the issue of authenticity surrounding antiquities, the Chair drew attention to the September 2012 Globe and Mail Article: "Counterfeit Chinese art on display all over Canada". He also referred to the September 2012 Art Newspaper

article: "We'll cut funding and you'll thank us: Romney and Ryan propose to slash arts budgets in half, but will the private sector make up the shortfall?"

To conclude his remarks, the Chair expressed appreciation to the Secretariat for its hard work and diligence in preparing for this meeting and the important role each staff member plays in helping to protect Canada's heritage. He mentioned that staff would be joining the Board during its morning break on the second day of the meeting.

APPROVAL OF RECORD OF DECISION

The Board approved the Record of Decision for the Board's March meetings at 9:30 a.m. on Monday, September 17, 2012. Moved: Ralph Stanton; Seconded: William Forrestall

The Board approved the Record of Decision for the Board's June meeting at 9:35 a.m. on Monday, September 17, 2012. Moved: Katharine Lochnan; Seconded: Rudy Buttignol

UPCOMING MEETING DATES

Members were reminded of the upcoming meeting dates for 2012-13, as follows:

Days	Dates	Deadline	Location
Mon – Wed	December 10 – 12, 2012	Friday, October 12, 2012	Ottawa
Tue - Fri	March 12 – 15, 2013	Friday, January 4, 2013	Ottawa
Wed - Fri	June 19 – 21, 2013	Friday, April 12, 2013	TBD
Wed – Fri	September 11 – 13, 2013	Friday, July 5, 2013	TBD
Wed – Fri	December 11 – 13, 2013	Friday, October 4, 2013	Ottawa

SECRETARY'S REPORT

WELCOME

The Secretary:

- extended a warm welcome to all Board members to Ottawa
- invited members to let the Secretariat know of any needs that they may have
- sought Board's feedback on the meeting room at the Canadian War Museum; if works well, will meet there in December since it is being provided free of charge
- referred to Significance working group meeting on Tuesday afternoon; those members not part of the working group will have free time to visit the Canadian War Museum for an hour
- referred to a tour of a selection of certified objects at the Canadian War Museum scheduled for Wednesday morning.

s.19(1)

ADMINISTRATION

Appointments to the Board:

- Brenda Stehelin's term ended August 12, 2012
- Currently one vacancy on the Board with 9 members
- Stephen Bulger's term ends November 25, 2012

MCP Staffing

- Reference to several staff changes at Movable Cultural Property between May and July 2012; Board made aware by email on July 27 2012
- Since July, [redacted] obtained a position in August as Administrative Assistant to one of the Directors of the CBSA. This was as a result of the cuts in April and the elimination of her position as Administrative Assistant to the Chair of the Board.
- Directorate now fully staffed with everyone in a permanent position; no one is in an Acting position.

Communications Support

- Discussions underway with the Senior PCH Communications official re: providing more support to MCP and the Board
- Chair's letter of August 1, 2012 to the Minister of Canadian Heritage acknowledged the work of the Secretariat and underlined the need for communications support.

CPEIA Annual Report

- 2010-11 was tabled late June and will be posted on the website soon.
- 2011-12 – under development – looking for assistance from CH Comms

MCP Website

- New website launched late August after a delay of a year.

Executive Director –Heritage Group

- [redacted] announcement of new Executive Director expected within a week

DESIGNATION

- Project Charter and Critical Path for Modernization of the Designation Process was completed in July
- 3-year project – under leadership of Jennifer with Sophia Geeves as project manager

CERTIFICATION

- June 2012 – live launch of MCP online internally; has meant that staff could use the new system, but not the clients.
- Full client launch was anticipated for the December meeting but was postponed to the March 2013 meeting; this means staff will continue to receive paper applications that must be scanned into the new system for one more meeting; causing some delays in production and stress levels, but a temporary part of the transition process.

GRANTS

- A Movable Cultural Property grant to the AGO for \$20,649 was approved by the Minister to assist with the purchase of a *Cadavre Exquis* Surrealist drawing; was the subject of an export delay established by the Board.
- Grant application from the Canadian Museum of Nature towards purchase of a Sperrylite mineral specimen is pending.
- Minimal disbursement of funds so far this year.

EXPORT

- Two export appeal hearings this meeting: 4 Sperrylite mineral specimens; one silver coffee pot from Pennsylvania, c. 1760
- MCP in the process of sending out the new Expert Examiner Technical Guidelines to all Directors of organizations named as Expert Examiners by the Minister, as well as to each Expert within each museum or organization.
- Now tracking enquiries and calls about export control; there have been 223 since April.

IMPORT

Four active files under review: 1 Action for Recovery; 3 Illegal Imports

VARIA

Official Languages

The Secretary:

- reminded Board members to feel free to use the official language of their choice
- encouraged members to bring to her attention any issues relating to official languages as they arise.

Secretariat Staff Acknowledgement

The Secretary extended special thanks to all staff of the Secretariat for their diligent handling of the certification, designation, export/import and grant files.

Page 234

**is withheld pursuant to sections
est retenue en vertu des articles**

23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

BUSINESS ARISING

Request for Extension for Redetermination Request

On July 26, 2012, the Secretariat received a request for redetermination from the donor of the _____ which was certified by the Board in December 2011. In his letter, the donor requested that the Board suspend its deliberations until such time as he receive and can provide additional information.

Decision: The Board considered the donor's request and agreed to grant an extension until the Board's meeting of September 11 - 13, 2013.

Letter from National Gallery of Canada re: Refused OSNI

s.23

s.24(1)

On Sep 14, 2012, Marc Mayer, Director of the National Gallery of Canada, wrote a letter to the Board Chair, requesting clarification "on whether or not the OSNI designation will continue to apply to foreign art or foreign subject matter." The letter was shared with the Board for its comments.

Decision: The Board asked that a response be drafted to Mr. Mayer for the Chair's signature that provided clarification on the overall policy with respect to OSNI, but that does not specifically talk to the property that was refused OSNI | _____

s.23

s.24(1)

'Significance' Project

On September 18, 2012 from 10:00 – 11:00, the Board discussed progress on the 'Significance' Project. The following summarizes the key points raised during the discussion:

- The Secretary presented a deck that outlined the project team members, key stakeholders, the project purpose, and deliverables.
- Deliverables to consist of instructions for writing an OSNI statement (completion date: March 2013), training tools and model OSNI statements (completion date: June 2013), a communications strategy and a revised methodology (completion date TBD), framework and guidelines for deliberating and determining OSNI (completion date: March 2013)
- Project applies to both appeals of refused export permits and certification of cultural property; must be applicable to all types of objects, not just art
- Reference made to factors that support OSNI: condition, provenance, research value (especially for archival fonds); need to strive to better explain to applicants/expert examiners how these factors, and others, support and feed into an OSNI statement
- Should not lose sight of regional significance
- Recognition of importance of Board to consider objects on a case by case basis
- Model OSNI statements will be helpful for applications; there should be more than just one model statement - for different types of objects, regional/national significance, etc.
- Communications: success criteria should be measurable; communications goals should be more specific, e.g. "80% of stakeholders will be contacted by the Board/program at least once/year"

Next Steps

- Secretariat to provide sample OSNI statements to Board members on the project team, to seek input on elements that make or break an OSNI statement
- Project team to hold a teleconference in November
- Secretary to provide a progress report at the December meeting of the Board

**Stakeholder Conversation with
Ken Larose, Chair, National Archival Appraisal Board (NAAB) –
*Revealing the Hidden: Towards Effective Monetary Appraisals of
Archival / AV Material***

The Chair welcomed Mr. Larose to the Board meeting on September 19, 2012 from 11:30 – 12:30 to discuss monetary appraisals of archival, audiovisual and related material. The following summarizes the main points of the discussion:

**Agenda: Board Requirements / Roles and Responsibilities /
Benchmarks / Justification for FMV**

Board Requirements

- Format for Monetary Appraisals sets out the way they need to be prepared; meant to be applicable to ALL property
- Over the years, has been continued dialogue between the Secretariat and NAAB; this is an opportunity to reopen the dialogue on emerging issues
- Recognized that NAAB has come a long way in revising its appraisal structure to better conform to the Board's requirements (less emphasis on OSNI, more on justification of value, including itemized values)
- Board now looking at what it needs to effectively deliberate on archival and AV; exploring ways to more effectively express what its needs, e.g. organization of appraisals and justification based on acceptable benchmarks remain issues that require further work; chart-based presentation tools in development

Roles and Responsibilities

- Mr. Larose provided background on NAAB: monetary appraisals of archival donations first undertaken in 1971 by a committee of the Canadian Historical Association composed of three historians and two archivists; NAAB established in 1976; became an independent not-for-profit organization when it incorporated in 1983; referred to mentoring arrangement and commitment to provide affordable appraisals; NAAB will only appraise if the property has already been gifted = proper arm's length
- The role of the stakeholders, especially the institution, is very important; it needs to fulfill its role BEFORE it seeks an appraisal, i.e. to step back, look at collection, consider how much is of OSNI and why, and to prepare a comprehensive archival appraisal report; the appraiser should be relying on what has been provided by institution, and then use knowledge of the market to back up why a certain value is being assigned; appraiser should only begin appraisal process once it has all required information from the institution, i.e. finding aid, where material organized by title, archival appraisal report, condition report, OSNI, etc.
- Main responsibility rests with institution to explain why material of OSNI and for appraiser to take into consideration in estimating monetary value; appraiser should not be explaining OSNI, but rather exercise responsibility for justifying value.
- Acknowledgement that difficult to assess market for archival material, hence NAAB's emphasis on trying to assign "fair value"; in the case of AV, due to the high concentration of material, the use of a multiplier has become a common technique, but too broad and the basis for a multiplier varies from one medium to another and may be difficult for non-specialists to understand. NAAB needs to make its approach clearer.

- Appraisers still need to consider the fact that while most material donated, some is actually purchased by institutions; how to harness that evidence; when there is value there, and it's a good archive, there is willingness to buy it. Even when purchases are made by institutions, it is often difficult to obtain financial information.
- NAAB has started contacting people to ask for "leads" on purchases in Canada; challenge lies in the fact that such information is not publicly available most of the time; how to gather the information with the authority to include it in appraisals; notion of confidentiality and reports not supposed to be shared, even with the donor.
- Notion that a value per foot (in film, for example) ("sausage factory" approach) leading to the potential for donors to pressure institutions to accept as much material as possible.
- Starting to move the bar forward from the perspective of the institutions and increase the level of detail and responsibility; want to recognize that there are improvements that can be made in the way that material can be presented to NAAB; looking at categories; the Archival Assessment is especially important in relation to the mandate of the institution; need to say why; where is the research value?
- Need a methodology to reveal the "hidden discussions/expertise"; can be facilitated with a synthesized Finding Aid developed as a worksheet that brings all key elements together; NAAB has a role to play in dictating how the information is presented to the appraiser, so that it can more efficiently apply its own set of value standards, annotate directly on the worksheet that becomes an integral part of the appraisal; need to consider logical categories. Too much detail could make the process too onerous for large collections, which is why subdivision into categories or by media can be more useful than a large number of "series".

Benchmarks / Justification for FMV

- Methodology of NAAB appraisals tends to be inconsistent across the regions; recognition that a standardized and documented approach needs to be developed to better reflect the collective expertise that exists within the archival community across Canada; that expertise is still "hidden"
- Mr. Larose acknowledged that references to previous appraisals do not constitute justification for fair market value, but is sometimes inevitable. Reference to previous appraisals is helpful for accruals. And you don't have to re-invent the wheel every time by finding specific comparables for every collection. Archival collections are different from other forms of cultural property.
- Historically, appraisals of film were based on silver recovery cost; based on a percentage of stockshot footage; then reduced to the "buck a foot" method to reflect laboratory cost of reproduction.
- NAAB recognizes the need to move forward to consider appropriate benchmarks that have some basis in the market, and which can be used consistently, with appraisers developing their rationale for adjustments upward or downward, based on extent of material, condition, rarity, provenance, other market considerations, etc.; relative importance needs to be expressed; there should be a difference between what is top quality and known, versus what isn't.
- With film, there is a tendency to stick with a minimum value, except that many institutions are taking a lot of footage. Back in the "sausage days", would question what it takes in lab costs to preserve the material. No matter how much extra material was provided, the same value was applied.

- Nuance: institutions are coming to recognize that certain material is certifiable, other isn't; may be great for a teaching institution to acquire for students, but this doesn't necessarily have an OSNI value.
- NAAB has started to work on writing a "standard": BC & Maritimes making progress; Ontario and Quebec regions need revitalization; West remains a challenge due to distance and shortage of expertise in all regions.

Conclusion

- Board acknowledged that it was already seeing improvements in documentation from institutions that should facilitate the NAAB appraisal process
- The Chair thanked Mr. Larose for talking with the Board, for his candid comments and collaboration in working towards a more standardized approach to appraising archival and related material.

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RECORD OF DECISION: / COMPTE RENDU DE DÉCISION

June 18 – 20, 2012 / le 18 au 20 juin 2012

of the meeting of the Canadian Cultural Property Export Board (CCPERB), held June 18 – 20, 2012 at the Canadian Museum of Nature, Ottawa, Ontario / de la réunion de la Commission canadienne d'examen des exportations de biens culturels (CCEEBC) ayant eu lieu du 18 au 20 juin 2012 au Musée canadien de la nature à Ottawa (Ontario).

BOARD MEMBERS / MEMBRES DE LA COMMISSION

Marcel Brisebois, Chair / Président

Stephen Bulger

Rudy Buttignol

Patricia Feheley

Madeleine Forcier

William Forrestall (June 19 & 20)

Katharine Lochnan

Teresa Rowat

Ralph Stanton

Brenda Stehelin

SECRETARIAT / SECRÉTARIAT

Delphine Bishop, Secretary to the Review Board / secrétaire de la Commission

Sonia M. Lismer, Assistant Secretary to the Review Board / secrétaire adjointe à la Commission

Erica Vezeau, Senior Program Officer

Rémi Caradot, Program Officer / agent de programme

Dominique Godfrey, Program Officer / agent de programme

David Monkhouse, Program Officer / agent de programme

Renée St-Pierre, Program Officer / agente de programme

CCPERB Meeting of June 18 – 20, 2012

At 9:00 a.m. on June 18, Margaret Beckel, Director of the Canadian Museum of Nature, welcomed the Board and wished it well in its deliberations at the Museum over the next three days.

The Chair called the meeting to order at 9:05 a.m. on Monday, June 18, 2012.

The Board approved the Agenda for this meeting.

CHAIR'S REPORT

s.19(1) The Chair welcomed Ms. Patricia Feheley to her first meeting as a Board member, effective May 3, 2012 for a term of three years. Her orientation was held on May 22. The Chair thanked Ms. Feheley for accepting this mandate, indicating that her contributions, especially in the area of contemporary and Inuit art will be very helpful for the Board.

The Chair congratulated Katharine Lochnan for her appointment to the Board for a second term, effective May 3, 2012.

William Forrestall will be joining the Board meeting on Tuesday and Wednesday. He was unable to attend the first day of the meeting but has provided written recommendations on the files which will be shared with the Board as the files are reviewed.

The Chair referred to a letter he received from the Minister of Canadian Heritage, dated May 30, 2012. The letter invites the Board's input on activities, initiatives and commemorations it could undertake "to help Canadians commemorate milestones along the Road to 2017, as well as to celebrate the 150th anniversary of Confederation." A copy of the letter would be provided to the members for their review and input.

The Chair noted the May 29 heavy rainfall that led to an inundation in the basement of the Musée d'art contemporain de Montréal, affecting several hundred artworks. The Musée has confirmed that none of the works appearing before the Board at this meeting were affected.

This meeting marks the successful transition to a paperless electronic process, requiring patience and adjustments on everyone's part. Members will have the opportunity to provide feedback on Wednesday. The Chair thanked the Secretariat for their work in making this transition thus far a smooth one.

The Chair referred to an in-camera meeting of the Board, without the Secretariat, on Wednesday afternoon, for purposes of identifying Board requirements in support of fulfilling its decision-making mandate. He indicated that Heritage Policy and Programs Executive Director, Lyn Elliot Sherwood, calls him once a year to ask if he is satisfied with the service provided by the Secretariat. This year she asked that he seek the views of the members, so that any issues raised may be addressed. From his point of view, the

Chair noted that the Secretariat remains short-staffed and that it is not normal that they continue to work after hours and on weekends.

To conclude his remarks, the Chair expressed appreciation to the Secretariat for its hard work and diligence in preparing for this meeting and the important role each staff member plays in helping to protect Canada's heritage. He mentioned that staff would be joining the Board during its morning break on the second day of the meeting.

APPROVAL OF RECORD OF DECISION

Due to new electronic format of the Record of Decision, formal approval was postponed to the September meeting.

UPCOMING MEETING DATES

Members were reminded of the upcoming meeting dates for 2012-13, as follows:

Days	Dates	Deadline	Location
Mon - Wed	September 17 – 19, 2012	Friday, July 20, 2012	TBD
Mon – Wed	December 10 – 12, 2012	Friday, October 12, 2012	Ottawa
Tue - Fri	March 12 – 15, 2013	Friday, January 4, 2013	Ottawa
Wed - Fri	June 19 – 21, 2013	Friday, April 12, 2013	TBD
Wed – Fri	September 11 – 13, 2013	Friday, July 5, 2013	TBD
Wed – Fri	December 11 – 13, 2013	Friday, October 4, 2013	Ottawa

SECRETARY'S REPORT

Welcome – Bienvenue

The Secretary extended a warm welcome to all Board members to Ottawa. She invited members to let the Secretariat know of any needs that they may have.

ADMINISTRATION

Appointments to the Board

The Board is currently a full Board with 10 members. The next end of terms coming up are those of Brenda Stehelin, on August 12 and Stephen Bulger, on November 25.

MCP Staffing

Two MCP positions were eliminated in April: Administration Assistant to the Chair and one clerical position. Administrative Coordinator to the MCP Director is on leave, to be replaced by Manon St-Pierre in early July. Danielle Heim recently returned to MCP as Program Coordinator.

MCP recently hired three new Program Officers: Dominique Godfrey, for tax certification, Sophia Geeves for designation, replacing Mike Steinhauer who accepted a position with the Indemnification program. Dominique and Sophia were absorbed by MCP from another Canadian Heritage program that was cancelled as part of the recent cuts. The third new officer is David Monkhouse, for certification, whose appointment is effective June 18, further to a national competition that had 450+ applicants.

Annual Reports

The Annual Report on the Activities of the *Cultural Property Export and Import Act* for 2010-11 is with the Minister's office for approval.

The ATIP Annual reports for 2011-12 are nearing completion.

DESIGNATION

A recommendation for Category 'B' designation for the Burnaby Art Gallery was submitted to the Deputy Minister for approval.

A Project Charter for Modernization of the Designation process is under development – 1-3 year plan anticipated.

CERTIFICATION

June 2012 marked the Live Launch of MCP Online internally. December 2012 is scheduled for a fully client launch. Senior Program Officer, Erica Vezeau, will make a presentation on the work of the Secretariat and the launch of MCP online on Wednesday.

GRANTS

MCP received an application for a Movable Cultural Property Grant from the AGO for \$20,469 towards the purchase of a Cadavre Exquis Surrealist drawing – subject to an export delay. The file is currently under review.

EXPORT

At this meeting, there will be two export appeal hearings, one for a Jacques Lipchitz drawing, the second for a collection of mineral specimens

In early June, the RCMP laid charges against an exporter under the CPEIA, the Customs Act, and the Canada National Parks Act with respect to ammolite minerals and fossils seized in August 2011.

On Tuesday, Senior Program Officer, Jennifer Mueller, will debrief on the symposium she recently attended in Toronto on Criminality in the Art and Cultural Property World, at which she also made a presentation. Jennifer will also debrief the Board on the new Expert Examiner Technical Guidelines – to be released in July.

IMPORT

Nothing to report.

VARIA

Board In Camera Meeting - Wednesday

The Secretary reinforced that the in camera meeting on Wednesday was the opportunity for members to discuss how the Secretariat can improve service to the Board.

Official Languages

The Secretary reminded Board members to feel free to use the official language of their choice. She encouraged members to bring to her attention any issues relating to official languages as they arise.

Secretariat Staff Acknowledgement

The Secretary extended special thanks to all staff of the Secretariat for their diligent handling of the certification, designation, export/import and grant files.

**Pages 245 to / à 248
are withheld pursuant to sections
sont retenues en vertu des articles**

23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



Ordre de jour pour demain et documents à réviser

Sonia Lismer to: marcel.brisebois
Cc: delphine.bishop, jane.northey, Jennifer Mueller

05/12/2012 02:29 PM

Cher Marcel,

To help inform our discussion tomorrow re: tax shelters and in prep for next week's Board meeting:

- you will find attached the summary of the meeting that we had with CRA on Nov 15:



Highlights & Next Steps from Meeting Between CRA-CCPERB Secretariat Nov 15, 2012.doc

- see the email below about another shelter in development

In addition, I am pleased to provide you with the agenda for tomorrow's meeting, as it looks at this



moment: MEETING AGENDA Dec 6, 2012 Marcel Brisebois.doc

Please let me know if you wish to make any amendments.

Au plaisir de se parler et de se voir demain !

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
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s.19(1)

s.24(1)

Page 250

**is withheld pursuant to section
est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Pages 251 to / à 253

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Prep for Board Meeting with Marcel Brisebois, Chair
MEETING AGENDA
Thursday, December 6, 2012
25 Eddy St., 9th Floor, Room 41, 9:15 a.m. - 4:15 p.m.

1. Arrival

Marcel Brisebois

Arrives at 25 Eddy at 9:00 a.m.

2. Agenda

9:15 - 10:00 a.m. - Delphine, Sonia

- ATIP Annual Reports - tabled October 5, 2012
- Record of Decision for September COPERB Meeting
- Review Agenda for the December Board Meeting
- Discuss elements for Chair's Report, Secretary's Report, Feedback
- Meeting Logistics

10:00 a.m. - Jennifer

s.23

- Debrief on Export Appeals

10:30 a.m. - Cynthia White-Thornley, Executive Director, Heritage Group

10:50 a.m. - BREAK

12:30 p.m. - LUNCH

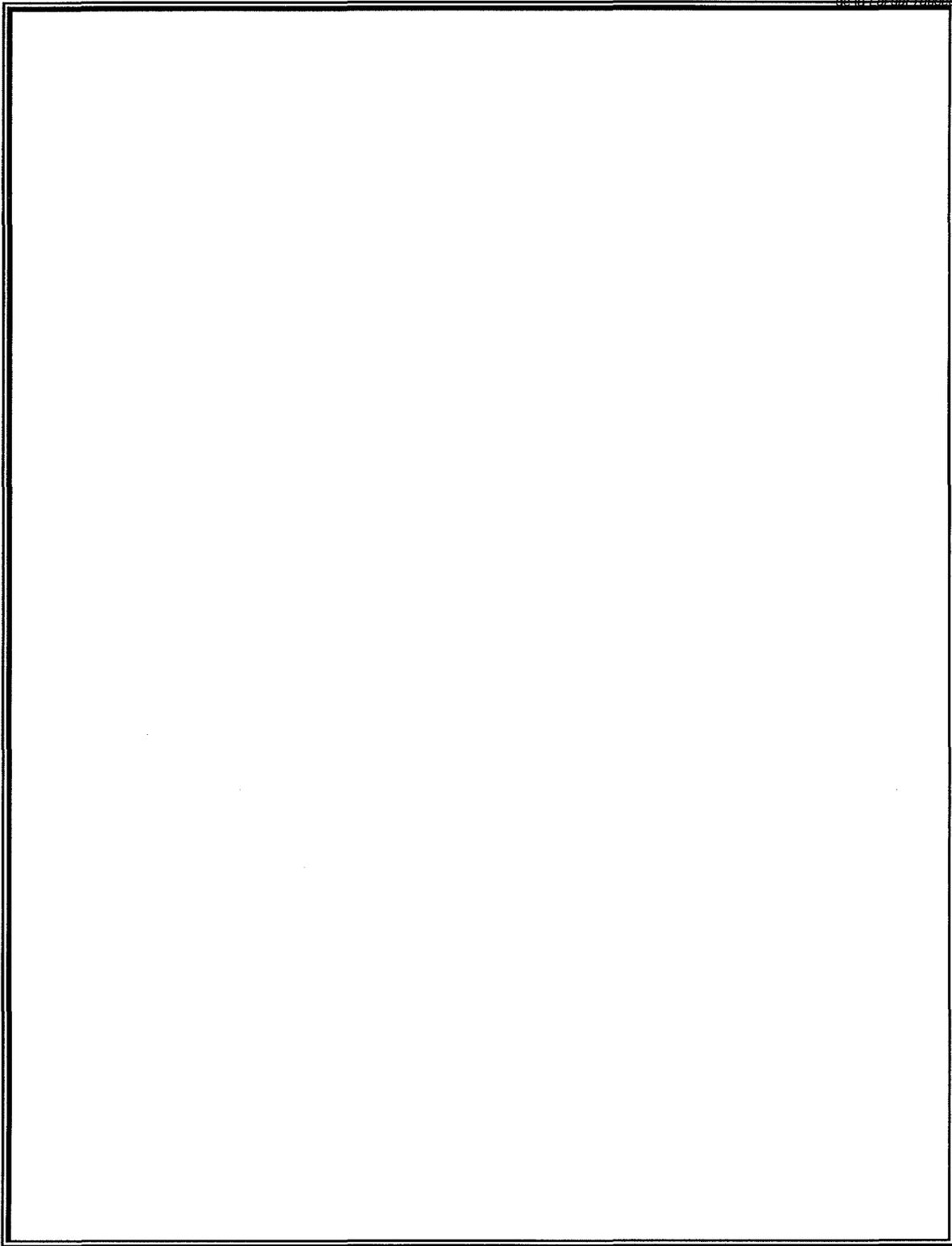
**2:00 - OSNI Project Teleconference -
Marcel, Pat, William, Katharine, Delphine, Sonia, Jennifer**

- Feedback on OSNI Samples

3:00 - Complete Unfinished Business

Adjourn at 4:15 p.m.

- 4:15 p.m. - Taxi to Train Station - Marcel Brisebois
- 5:35 p.m. - Train to Montreal





Fw: Tax Shelter presentation
Sonia Lismer
to:
jane.northey, jane.northey
09/12/2012 02:20 PM
Cc:
delphine.bishop
Hide Details
From: Sonia Lismer/HullOttawa/PCH/CA

To: jane.northey@pch.gc.ca, jane.northey@gmail.com

Cc: delphine.bishop@pch.gc.ca

History: This message has been replied to.

2 Attachments



CCPERB Presentation_Gifting Arrangement Tax Shelters_Dec_11_12.ppt WINMAIL.DAT

s.19(1)

Hi Jane,

FYI, here is the CRA Tax Shelter Presentation...I will provide a few comments back to CRA tomorrow...providing to you in case you might have some comments from a legal perspective that might be helpful for the Board...thanks!

Sonia

P.S. Will try calling you before 10:00 a.m. tomorrow as you suggested. Shall I call you a

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From: /G=Barbara/S=Davignon/O=ms/P=gc+rc/A=govmt.canada/C=CA @ X400PCH
To: Sonia Lismer/HullOttawa/PCH/CA
Date: 12/07/2012 01:07 PM
Subject: Tax Shelter presentation

Hi Sonia,

I have revised the presentation and cut it down quite a bit. We can use these slides as a starting point for discussion.

Barbara Davignon
Senior Analyst | Analyste principal
Aggressive Tax Planning Division | Division de la planification fiscale abusive

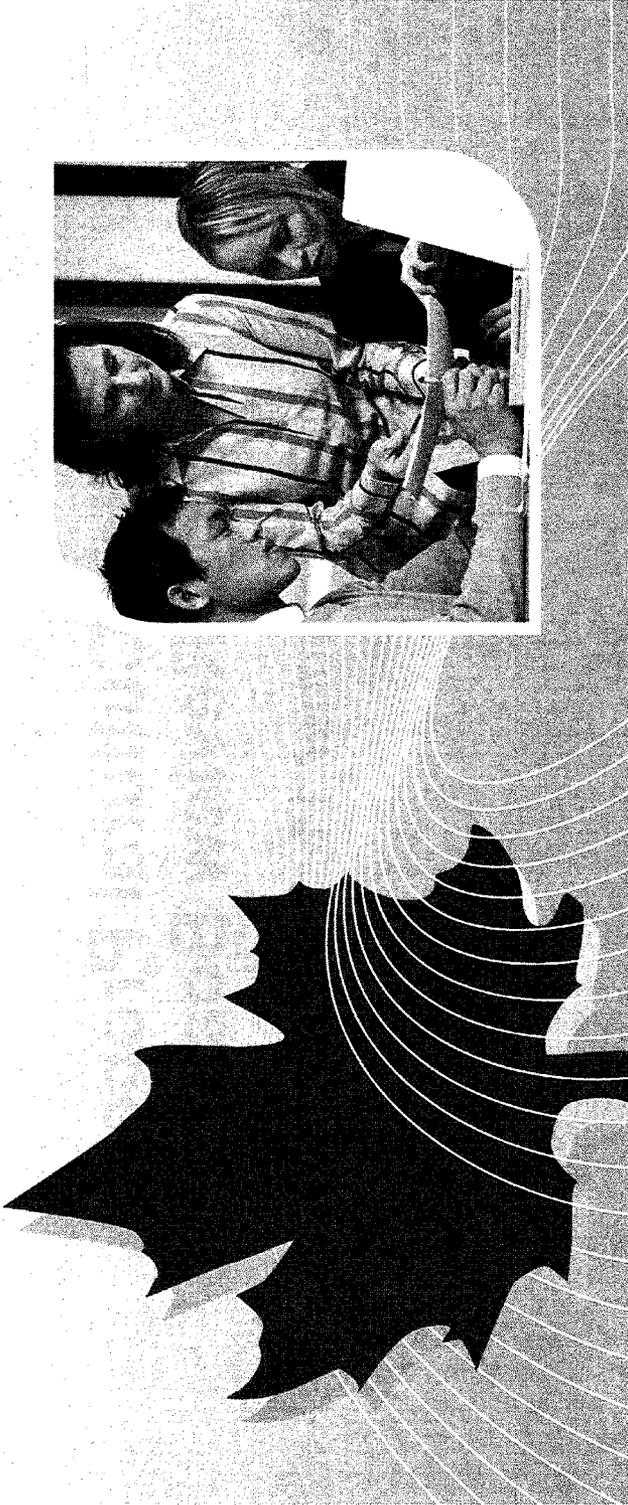
Compliance Programs Branch | Direction générale des programmes d'observation
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CULTURAL PROPERTY GIFTING ARRANGEMENT TAX SHELTERS



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Canadian Cultural Property Export Review Board

December 11, 2012

Andre Malouf, A/Manager
Barbara Davignon, Senior Analyst
Tax Shelter Audit Section
Aggressive Tax Planning Division
International and Large Business Directorate
Compliance Programs Branch

CCPERB

Advisory on Tax Shelter Gifting Arrangements

October 14, 2010

- Tax shelter gifting arrangements promote tax advantages as a primary motivation for donating cultural property to Canadian institutions
- Exercise caution when presented with proposals to participate in *tax shelter gifting arrangements* for cultural property

PCH - CCPERB - CRA
MEMORANDUM OF UNDERSTANDING

April 23, 1988

- For the purpose of administering the *Cultural Property Export and Import Act* and the *Income Tax Act*
- Information may be exchanged between CRA and CCPERB

TAX SHELTER DEFINITION

ITA Ss 237.1(1)

- Two forms:
 - Gifting arrangement
 - Acquisition of property
- Promoter
- Statements are made that deductions from income or tax payable exceed the participant's cost

TAX SHELTER APPLICATION & PURPOSE

Application

- Promoter submits application plus promotional material
- Reviewed for completeness only

Purpose

- Administration purposes only
- Promoters must report sales to CRA

Unregistered Tax Shelters

- More difficult to identify
- Sales before TS # issued will be disallowed and promoter penalized

GIFTING ARRANGEMENT TAX SHELTERS

Three principal structures:

- Leveraged cash donation
- Gifting trust arrangement
- Buy low-Donate high

CULTURAL PROPERTY GIFTING ARRANGEMENTS

Buy low-Donate high

Property purchased at low value \$3,000,000

Valuation report at a purported high fair market value
\$9,000,000

Donated and a receipt received for the inflated value
\$9,000,000

Income tax refund based on receipt value
\$4,200,000 approximately

Profit for donor \$1,200,000

CULTURAL PROPERTY GIFTING ARRANGEMENTS

Typical Elements

- Purchase price conditional on value certified by CCPERB
- Full purchase price not paid until certification received
- Exit clause: arrangement collapses if target value not certified
- Financing element – usually circular loans that are never paid off by the donor

GIFTING TAX SHELTERS SALES HISTORY

Year	2003	2004	2005	2006	2007	2008	2009	2010	Total
Schemes	20	6	8	10	8	8	8	7	75
Participants	15000	13000	32000	48000	33000	17000	10500	9978	178478
Donations									
(\$Millions)	\$667	\$413	\$965	\$1,342	\$944	\$484	\$285	\$322	\$5,422

Plateau of 10,000 participants annually

Promoters adjust to CRA's methods

Increasingly sophisticated

CULTURAL PROPERTY ISSUES OF CONCERN

s.16(1)(c)

CULTURAL PROPERTY TAX SHELTERS STRATEGIES

- Forward all relevant tax shelter applications with audit risk comments
- Share lists of T871 Certificates issued
- Notify CRA of all certification applications received
- Notify CRA of all certification applications withdrawn
- Educate public, charities, designated institutions



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Sonia Lismer
to:
jane.northey, jane.northey
09/12/2012 02:20 PM
Cc:
delphine.bishop
Hide Details
From: Sonia Lismer/HullOttawa/PCH/CA

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Cc: delphine.bishop@pch.gc.ca

s.19(1)

History: This message has been replied to.

s.19(1)

2 Attachments

s.23



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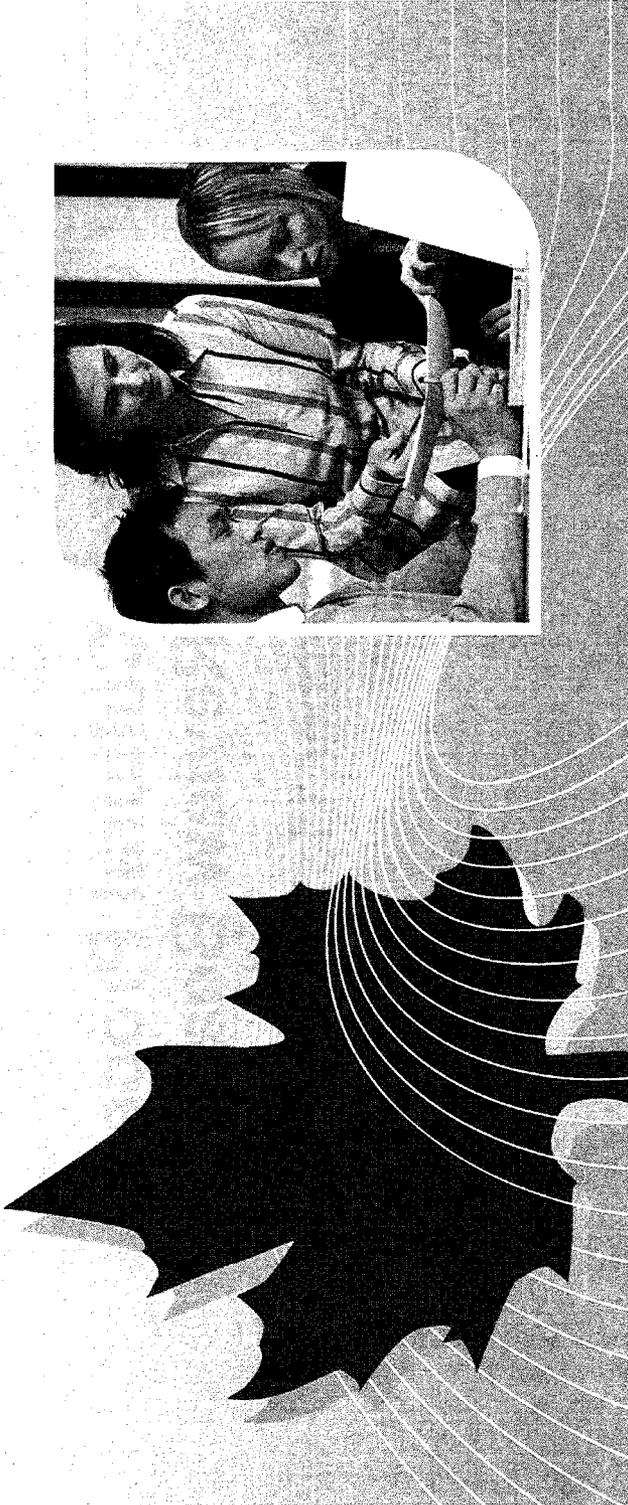
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CULTURAL PROPERTY GIFTING ARRANGEMENT TAX SHELTERS

Canadian Cultural Property Export Review Board

December 11, 2012

Andre Malouf, A/Manager
Barbara Davignon, Senior Analyst
Tax Shelter Audit Section
Aggressive Tax Planning Division
International and Large Business Directorate
Compliance Programs Branch

CCPERB

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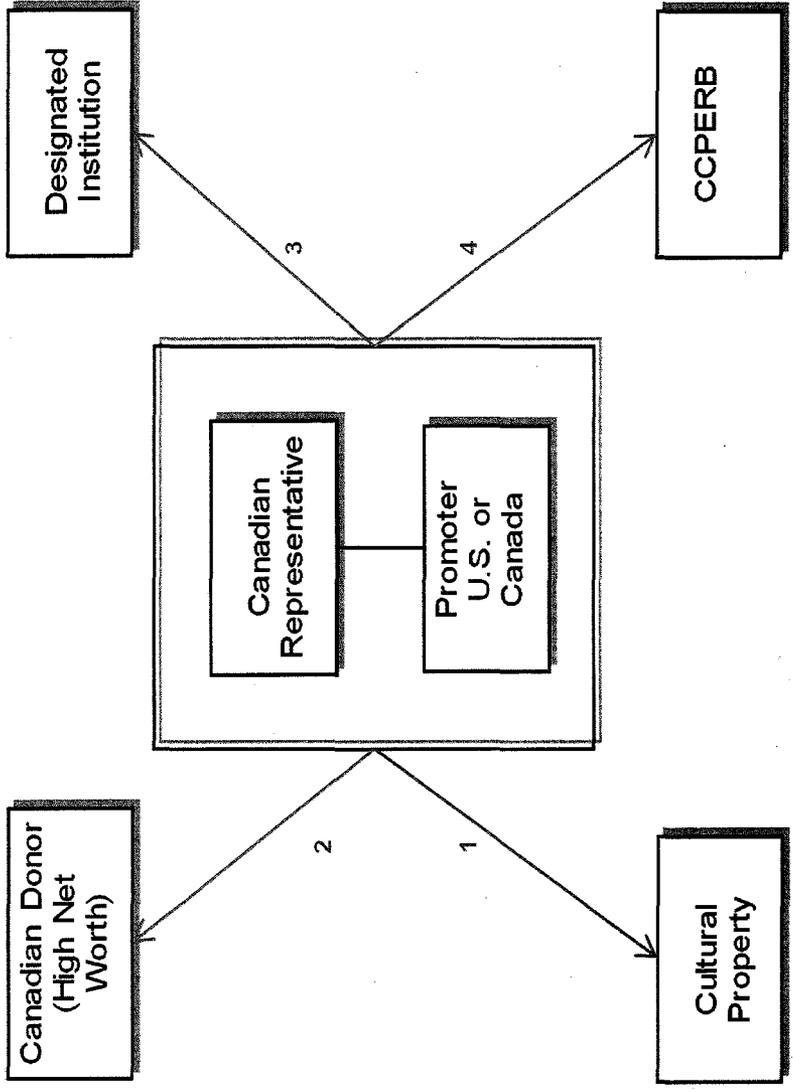
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CULTURAL PROPERTY GIFTING ARRANGEMENTS

s.24(1)

000281

TYPICAL STRUCTURE



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- Notify CRA of all certification applications withdrawn
- Educate public, charities, designated institutions

s.19(1)



Re: Tax Shelter presentation
Sonia Lismer to: Delphine Bishop

09/12/2012 05:53 PM

Hi Delphine,

No, managed not to have to go to the office...doing this from home. That damned printer sometimes I know...

You got it, the freezing rain tomorrow could cause some delays...I am coming in from the country aim to get on an earlier bus in view of the weather, will call if I am stuck...will have both phones on...here's hoping! See you tomorrow!

Sonia

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Delphine Bishop Are you at the office? I just finished the secretar... 12/09/2012 02:50:04 PM

From: Delphine Bishop/HullOttawa/PCH/CA
To: Sonia Lismer/HullOttawa/PCH/CA@PCH
Date: 12/09/2012 02:50 PM
Subject: Re: Tax Shelter presentation

Are you at the office?

I just finished the secretary report and then had a printer problem but finally resolved it

Thought I might have to go in to print the dam thing

Freezing rain tomorrow!

D

From: Sonia Lismer
Sent: 09/12/2012 02:20 PM EST
To: Jane Northey; jane.northey@gmail.com
Cc: Delphine Bishop
Subject: Fw: Tax Shelter presentation

Sonia

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From: /G=Barbara/S=Davignon/O=ms/P=gc+rc/A=govmt.canada/C=CA @ X400PCH
To: Sonia Lismer/HullOttawa/PCH/CA
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Ottawa ON K1A 0L5
Telephone | téléphone 613-941-7820



Tax Shelter Roster
Sonia Lismer
to:
delphine.bishop
07/12/2012 12:59 PM
Hide Details
From: Sonia Lismer/HullOttawa/PCH/CA

To: delphine.bishop@pch.gc.ca

History: This message has been forwarded.

1 Attachment



Tax Shelter Roster, Advisory, Additional Requirements Jun 2012.doc

Here you go Delphine...I added in the Inuit collection as well:

Sonia M. Lismer
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**Pages 289 to / à 291
are withheld pursuant to sections
sont retenues en vertu des articles**

23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Advisory on Tax Shelter Gifting Arrangements

October 14, 2010

In light of recent media coverage on tax shelters, the Canadian Cultural Property Export Review Board suggests that designated institutions and public authorities, artists, donors and monetary appraisers exercise caution when presented with proposals to participate in *tax shelter gifting arrangements* for cultural property.

Tax shelter gifting arrangements promote tax advantages for participants as a primary motivation for donating cultural property to Canadian institutions. Canada Revenue Agency has posted alerts online which the Review Board encourages stakeholders involved with cultural property to note.

For purposes of administering the *Income Tax Act* and the *Cultural Property Export and Import Act*, information may be exchanged between Canada Revenue Agency and the Review Board.

Starting immediately, all future applicants for certification to the Review Board will be asked to provide a tax shelter number if the cultural property is part of a tax shelter gifting arrangement.

For more information, please contact the [Canada Revenue Agency](#)

Additional Application Requirements for Tax Shelters

From CCPERB Meeting June 18 – 20, 2012

In addition to the requirement cited above to provide a tax shelter number if cultural property is part of a tax shelter gifting arrangement, applicants for certification are now asked to provide the following additional information:

- *All transaction documentation for purposes of satisfying the Board that title has passed;*
- *Signed attestation that all available documentation relating to the transaction and title has been provided by the applicant/donor;*
- *All signed documentation concerning title must be witnessed or commissioned;*
- *Attestation from the applicant that they have physically inspected the property.*



Fw: TO NOTE for the CCPERB Meeting Next Week / À NOTER pour la réunion de la CCEEBC la semaine prochaine

Sonia Lismer to: jane.northey, jane.northey

07/12/2012 09:38 PM

Hi Jane,

See the Board meeting agenda in the attached email to Board members. As per my voicemail, it would be great if you could be in attendance at the Board meeting on Tuesday from 10:00 to 12:30.

Also, I wonder if we can talk about _____ again, to figure out how we present...will call on Monday...thanks and have a great weekend!

Sonia

Sonia M. Lismer
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From: Sonia Lismer/HullOttawa/PCH/CA
 To: _____@sympatico.ca, _____jo.net, _____@videotron.ca,
 _____c.ca, _____wledge.ca, _____@bulgery.com,
 _____cgill., _____@stu.ca, _____@finearts.com
 Cc: Delphine Bishop/HullOttawa/PCH/CA@PCH, Erica Vezeau/HullOttawa/PCH/CA@PCH, Danielle
 Heim/HullOttawa/PCH/CA@PCH, David Monkhouse/HullOttawa/PCH/CA@PCH, Dominique
 Godfrey/HullOttawa/PCH/CA@PCH, Jennifer Mueller/HullOttawa/PCH/CA@PCH, Lorraine
 Tremblay/HullOttawa/PCH/CA@PCH, Manon St-Pierre/HullOttawa/PCH/CA@PCH, Martine
 Francoeur/HullOttawa/PCH/CA@PCH, Melanie Larabie/HullOttawa/PCH/CA@PCH, Monica
 Belley/HullOttawa/PCH/CA@PCH, Remi Caradot/HullOttawa/PCH/CA@PCH, Sarah
 Dagg/HullOttawa/PCH/CA@PCH, Sophia Geeves/HullOttawa/PCH/CA@PCH
 Date: 12/07/2012 05:06 PM
 Subject: TO NOTE for the CCPERB Meeting Next Week / À NOTER pour la réunion de la CCEEBC la
 semaine prochaine

Dear Board members / Chers commissaires,

- **MEETING LOCATION:** The CCPERB meeting will again be taking place in the Boardroom at the **CANADIAN WAR MUSEUM** at 1 Vimy Place, a short taxi ride from your hotel. Please enter by the **MAIN DOORS** of the Museum and report to the security desk on your left. You will be provided with a pass for the three days of the meeting.
- **CCPERB Agenda / Ordre du jour CCEEBC :**  **Agenda Dec 10 - 12, 2012.doc**
- **DOCUMENTATION AT HOTEL:** Happily, there will be **NO** additional documentation for you at the hotel when you arrive.

- **RECORD OF DECISION SEPTEMBER MEETING:** Provided on CD #6 -- please note the record of the meeting with Ken Larose, NAAB Chair
- **LUNCHES:** will be at the Canadian War Museum Cafeteria for the three days; you may wish to consider bringing additional sustenance from the convenience store in the Minto Suites complex.
- **CCPERB DINNER:** The traditional COPERB Dinner will take place at **Gezellig** on **Monday, December 10 at 6:00 p.m.** It is located in Westboro on 337 Richmond Road. Here is the link: <http://www.gezelligdining.ca/> Cynthia White-Thornley has accepted the Chair's invitation to join us.

Bonne fin de semaine. All the best for a safe and pleasant journey!

Au plaisir de vous revoir la semaine prochaine. We look forward to seeing you next week.

Sonia

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DRAFT AGENDA

Meeting of December 10 – 12, 2012

Canadian War Museum Boardroom

Contact:

Delphine Bishop

DAY 1: Monday, December 10, 2012

s.19(1)	9:00 a.m.	Welcoming Remarks by Dean Oliver, Director, Research & Exhibitions Canadian War Museum	10 min
s.24(1)	9:10 a.m.	Call to Order by the Chair	1 min
		Approval of Agenda	1 min
		Chair's Introduction	5 min
		Secretary's Report	15 min
		Approval of Record of Decision for the September meeting	3 min
		<u>Feedback</u>	
		• Correspondence with Minister's Office	
		•	
		• Moratorium at Cinematheque Quebecoise	
		• Deaccessioning	
		• Status of Appeals to the Tax Court of Canada	
		•	
		• CWM meeting Nov 10, 2012	
		• ADAC Panel on Appraisals	
		• ACA & AAQ Conferences 2013—CCPERB Proposals Accepted	
		<u>Business Arising</u>	
		• Progress on Archival/AV Applications	
	10:30 – 11:30	BREAK / OSNI Project Working Group Meeting (in separate boardroom; Museum open)	
	11:30 – 12:30	Review of 12 Olds on Holds	
	12:30 p.m.	LUNCH at Canadian War Museum Cafeteria	
		Cynthia White-Thornley, Executive Director, Heritage Group, present from 1:30 – 5:30 p.m.	
	1:30 p.m.	Welcome Cynthia White-Thornley	
	1:40 p.m.	Commencement of Review of 143 New Applications	
	3:00 p.m.	BREAK	
	3:15 p.m.	Continuation of Review of New Applications	
	5:30 p.m.	Adjourn	
	5:45 p.m.	Taxi to Westboro for dinner at Gezellig	
	6:00 p.m.	Dinner at Gezellig, 337 Richmond Road @ Churchill, 613-680-9086	

DAY 2: Tuesday, December 11, 2012

Cynthia White-Thornley present from 9:00 – 12:30

9:00 a.m. Briefing on Export Appeals by Jennifer Mueller **s.19(1)**

9:15 a.m. **Export Appeal Hearings**

Appeal # 107425 (ONLY Appellant participating)

Object(s): Five Old Master drawings by various artists

Appellant:

Expert Examiner:

Appeal # 105837 (Parties NOT participating)

Object: Inglis presentation pistol

Appellant:

Expert Examiner:

10:00 a.m. CRA Presentation on Tax Shelter Gifting Arrangements (André Malouf, Barbara Davignon, Ann Renous, Holly Brant, Jeremy Thompson)

11:15 a.m. **BREAK**

11:30 a.m. Tax Shelter Gifting Arrangements – Policy Discussion re: unencumbered title

12:30 p.m. **LUNCH at Canadian War Museum Cafeteria**

1:30 p.m. Continuation of Review of New Applications

3:00 p.m. **BREAK**

3:45 p.m. Continuation of Review of New Applications

5:30 p.m. Adjourn

DAY 3: Wednesday, December 12, 2012

9:00 a.m. Review 3 Requests for Redetermination

10:30 a.m. **BREAK: Meet and Greet with Staff**

11:00 a.m. OSNI Project Update

12:30 – 1:30 p.m. **LUNCH at the Canadian War Museum Cafeteria**

1:30 p.m. Complete Unfinished Business

3:00 p.m. **BREAK & Adjourn**

Confirmed Dates, Deadlines and Locations of Upcoming CPERB Meetings:

Tues – Fri	Mar 12 – 15, 2013	Deadline: Jan 4, 2013	Ottawa
Wed - Fri	Jun 19 – 21, 2013	Deadline: Apr 5, 2013	Ottawa
Wed – Fri	Sep 11 – 13, 2013	Deadline: Jul 5, 2013	Ottawa

ORDRE DU JOUR

Réunion du 10 au 12 décembre 2012

Musée canadien de la guerre - Salle de réunion

Personne ressource

Delphine Bishop (Ce

JOUR 1 : lundi 10 décembre 2012

9h00	Mots de bienvenue de Dean Oliver, Directeur des recherches et expositions Musée canadien de la guerre	10 min
9h10	Ouverture de la séance par le Président	1 min
	Adoption de l'ordre du jour	1 min
	Introduction du Président	5 min
s.19(1)	Rapport de la secrétaire (harmoniser les dates limites)	15 min
s.24(1)	Adoption du Compte-rendu des décisions des réunions de mars et juin	3 min
	<u>Rétroaction</u>	
	<ul style="list-style-type: none">• Correspondance avec le Bureau du Ministre• Moratoire à la Cinémathèque québécoise• Aliénation• Appels à la Cour canadienne de l'impôt - mise à jour• Réunion du 15 novembre 2012 avec l'Agence du revenu du Canada• Groupe d'experts ADAC pour les évaluations• Conférences 2013 de l'ACA & AAQ – Propositions de CCEEBC acceptées	
	<u>Affaires courantes</u>	
	<ul style="list-style-type: none">• Progrès pour l'AV -- Discussion de l'implication de Sphinx dans l'AV	
10h30 – 11h30	PAUSE / Réunion du groupe de travail Projet IEIN (dans une salle de réunion séparée, Musée ouvert)	
11h30 – 12h30	Examen des 12 demandes en suspens	
12h30	DINER à la cafétéria du Musée canadien de la guerre	
	Cynthia White-Thornley, Directrice exécutive, Groupe du patrimoine, présente de 13h30 – 17h30	
13h30	Accueil de Cynthia White-Thornley	
13h40	Début de l'examen des 143 nouvelles demandes	
15h00	PAUSE	
15h15	Suite de l'examen des nouvelles demandes	
17h30	Ajournement	
17h45	Taxi vers Westboro pour le souper au Gezellig	
18h00	Souper au Gezellig, 337 Richmond Road @ Churchill, 613-680-9086	

JOUR 2 : mardi 11 décembre 2012

Cynthia White-Thornley présente de 9h00 à 12h30

s.19(1)

9h00 Brefage sur les audiences d'examen d'exportation par Jennifer Mueller

9h15 **Audiences d'examen d'exportation**

N° de l'appel : 107425 (seulement l'appelant participera)

Objet(s) Cinq dessins de vieux maîtres de divers artistes

Appelant :

Expert-vérificateur :

N° de l'appel : 105837 (parties ne participeront pas)

Objet : Pistolet de présentation Inglis

Appelant :

Expert-vérificateur:

10h00 Présentation de l'Agence du revenu du Canada sur les Arrangements relatifs à des dons utilisés comme abris fiscaux (André Malouf, Barbara Davignon, Ann Renous, Holly Brant, Jeremy Thompson)

11h15 **PAUSE**

11h30 Arrangements relatifs à des dons utilisés comme abris fiscaux – Discussion des politiques réf. titre non grevé

12h30 **DINER à la cafétéria du Musée canadien de la guerre**

13h30 Suite de l'examen des nouvelles demandes

15h00 **PAUSE**

15h45 Suite de l'examen des nouvelles demandes

17h30 Ajournement

JOUR 3 : mercredi 12 décembre 2012

9h00 Examen des 3 demandes de détermination à nouveau

10h30 **PAUSE : rencontre avec l'équipe de BCM**

11h00 Mise à jour Projet IEIN

12h30 – 13h30 **DINER à la cafétéria du Musée canadien de la guerre**

13h30 Finir les affaires en suspens

15h00 Pause et Ajournement

Dates, échéances et emplacements confirmés des prochaines réunions de la CCEEBC:

Mar - Ven	12-15 mars 2013	Échéance : 4 janvier 2013	Ottawa
Mer - Ven	19-21 juin 2013	Échéance : 5 avril 2013	Ottawa
Mer - Ven	11-13 septembre 2013	Échéance : 5 juil 2013	Ottawa



SECRETARY'S REPORT Dec 10-12, 2012.docx
Sonia Lismer to: sonia.lismer

07/12/2012 10:46 PM



SECRETARY'S REPORT Dec 10-12, 2012.docx

**Pages 301 to / à 302
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 23

**of the Access to Information Act
de la Loi sur l'accès à l'information**

P.S. Will try calling you before 10:00 a.m. tomorrow as you suggested. Shall I call you at _____

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada

----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 12/09/2012 02:16 PM -----

s.19(1)

From: /G=Barbara/S=Davignon/O=ms/P=gc+rc/A=govmt.canada/C=CA @ X400PCH
To: Sonia Lismer/HullOttawa/PCH/CA
Date: 12/07/2012 01:07 PM
Subject: Tax Shelter presentation

Hi Sonia,

I have revised the presentation and cut it down quite a bit. We can use these slides as a starting point for discussion.

Barbara Davignon
Senior Analyst | Analyste principal
Aggressive Tax Planning Division | Division de la planification fiscale abusive

Compliance Programs Branch | Direction générale des programmes d'observation
Canada Revenue Agency | Agence du revenu du Canada

344 Slater St., 5th floor, Ottawa ON K1A 0L5 | 344, rue Slater, 5ième étage,
Ottawa ON K1A 0L5

Telephone | téléphone 613-941-7820

Facsimile | télécopieur 613-957-1682

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Pages 305 to / à 321

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RE: Draft Agenda for Thursday
Sonia Lismer to: Rénous,Ann

13/11/2012 01:27 PM

Great...thanks Ann! Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
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"Rénous,Ann" Hi Sonia, Thanks for this, the agenda works for us. 13/11/2012 01:26:58 PM

From: "Rénous,Ann" <Ann.Renoews@cra-arc.gc.ca>
To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>
Date: 13/11/2012 01:26 PM
Subject: RE: Draft Agenda for Thursday

Hi Sonia,

Thanks for this, the agenda works for us.

See you soon,

Ann

From: Sonia.Lismer@pch.gc.ca [mailto:Sonia.Lismer@pch.gc.ca]
Sent: November 13, 2012 11:28 AM
To: Malouf, Andre; Rénous, Ann
Cc: delphine.bishop@pch.gc.ca; Duff, David; remi.caradot@pch.gc.ca
Subject: Draft Agenda for Thursday

Hi André and Ann,

May I ask you to review the attached draft agenda for this Thursday and provide me with any comments/suggestions you may have:

André: I tried calling you but your message box is full. May I ask you to call me re: tax shelter roster...thanks.

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board
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Draft Agenda for Thursday

Sonia Lismer

to:

Andre.Malouf, Ann.Renoeus

13/11/2012 11:28 AM

Cc:

delphine.bishop, David.Duff, Remi Caradot

Hide Details

From: Sonia Lismer/HullOttawa/PCH/CA

To: Andre.Malouf@cra-arc.gc.ca, Ann.Renoeus@cra-arc.gc.ca,

Cc: delphine.bishop@pch.gc.ca, David.Duff@cra-arc.gc.ca, Remi Caradot/HullOttawa/PCH/CA@PCH

1 Attachment



MEETING AGENDA CRA-CCPERB Secretariat Nov 15.doc

Hi André and Ann,

May I ask you to review the attached draft agenda for this Thursday and provide me with any comments/suggestions you may have:

(See attached file: MEETING AGENDA CRA-CCPERB Secretariat Nov 15.doc)

André: I tried calling you but your message box is full. May I ask you to call me re: tax shelter roster...thanks.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board

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08/04/2014

CRA – CCPERB SECRETARIAT MEETING

AGENDA

Thursday, November 15, 2012
25 Eddy St., 9th Floor, Room 40, 9:30 – 11:30 a.m.

Attendees

CRA Charities Division: Ann Renous, Holly Brant, Ara Stapanian

CRA Aggressive Tax Planning: André Malouf, Barbara Davigon

CCPERB Secretariat: Delphine Bishop, Sonia M. Lismer, Erica Vezeau, Rémi Caradot, David Monkhouse, Dominique Godfrey

Purpose of the Meeting

To exchange information on tax shelter gifting arrangements and discuss related policy and procedural issues.

- | | |
|---|----------------|
| 1. Welcome Remarks – Delphine Bishop | 5 min. |
| 2. Introductions – Round Table | 5 min. |
| 3. Preamble — Sonia M. Lismer | 10 min. |
| 4. Update on Tax Shelter Gifting Arrangement Activity – CRA Aggressive Tax Planning Group | 15 min. |
| 5. CCPERB Experience/Challenges with Tax Shelter Gifting Arrangements – CCPERB Secretariat | 45 min. |
| 6. Comments / Qs & As Arising from Above – All | 15 min. |
| 7. CRA Session on Tax Shelters at CCPERB's Upcoming Meeting December 10 – 12, 2012 | 5 min. |
| 8. Next Steps | 10 min. |

Documents for Distribution

- Certification Application Form
- Tax Shelter Advisory on Web
- Board's Requirements for Documentation
- List of Tax Shelter Gifting Arrangement Head's Up from CRA



Draft Agenda for Thursday

Sonia Lismer to: Andre.Malouf, Ann.Renoeus
Cc: delphine.bishop, David.Duff, Remi Caradot

13/11/2012 11:28 AM

Hi André and Ann,

May I ask you to review the attached draft agenda for this Thursday and provide me with any comments/suggestions you may have:



MEETING AGENDA CRA-CCPERB Secretariat Nov.15.doc

André: I tried calling you but your message box is full. May I ask you to call me re: tax shelter roster...thanks.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
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RECORD OF DECISION

December 10 – 12, 2012 / le 10 au 12 décembre 2012

of the meeting of the Canadian Cultural Property Export Board (CCPERB), held
December 10 – 12, 2012 at the Canadian War Museum, Ottawa, Ontario / de la réunion de
la Commission canadienne d'examen des exportations de biens culturels (CCEEB) ayant
eu lieu du 10 au 12 décembre 2012 au Musée canadien de la guerre à Ottawa (Ontario).

BOARD MEMBERS

Marcel Brisebois, Chair

Stephen Bulger

Rudy Buttignol

Patricia Feheley

Madeleine Forcier

William Forrestall

Katharine Lochnan

Teresa Rowat

Ralph Stanton

SECRETARIAT

Delphine Bishop, Secretary to the Review Board

Sonia M. Lismer, Assistant Secretary to the Review Board

Erica Vezeau, Senior Program Officer

Rémi Caradot, Program Officer

Dominique Godfrey, Program Officer (absent)

David Monkhouse, Program Officer

CCPERB Meeting of December 10 – 12, 2012

At 9:00 a.m. on December 10, Jim Whitham, Director General of the Canadian War Museum, welcomed the Board and wished it well in its deliberations at the Museum over the next three days.

The Chair called the meeting to order at 9:10 a.m. on Monday, December 10, 2012.

The Board approved the Agenda for this meeting.

CHAIR'S REPORT

- Opening Remarks—welcome to Board members back to the War Museum; congratulations to Stephen Bulger for his renewal for a second term, effective Nov 26, 2012.
- Observations—last meeting unusually small with under 100 applications; this meeting, a total of 158 applications to review for this meeting which is in keeping previous years; this meeting to feature policy discussion stemming from our experience of late with applications involving tax shelter gifting arrangements
- Staff Contributions at CCPERB Meetings—recognized that certification officers have knowledge of the files they analyze, therefore will be occasions where it is appropriate to provide clarification and/or answer questions raised by the Board;
- s.24(1) • Canada Revenue Agency officials to provide a presentation on tax shelter gifting arrangements on Tuesday morning; Jane will be joining us for the presentation and the policy discussion after
- Cynthia White Thornley, recently appointed Executive Director of the Heritage Group, will be present at the meeting this afternoon and tomorrow morning; as mentioned to you by email, Ms. White-Thornley is responsible for overseeing the administrative services provided to the Board; by attending the meeting, she will gain a better idea of how the Board works, so that she can better defend and justify existing and any new administrative requirements for the Board; she will also be joining us for dinner tonight so that you can have a chance to get to know her better
- Discovery of new species- certification a beetle worthy of its
- Toronto International Art Fair late October—interesting mix of galleries; this year's focus on Asia; lots of visitors; Museum of Canadian Contemporary Art—appreciation of Board presence

- **Conclusion:** To conclude his remarks, the Chair expressed appreciation to the Secretariat for its hard work and diligence in preparing for this meeting and the important role each staff member plays in helping to protect Canada's heritage. He mentioned that staff would be joining the Board during its morning break on the second day of the meeting.

APPROVAL OF RECORD OF DECISION

The Board approved the Record of Decision for the Board's September meeting at on
Moved: ; Seconded:

UPCOMING MEETING DATES

Members were reminded of the upcoming meeting dates for 2012-13, as follows:

Days	Dates	Deadline	Location
Tue - Fri	March 12 – 15, 2013	Friday, January 4, 2013	Ottawa
Wed - Fri	June 19 – 21, 2013	Friday, April 12, 2013	TBD
Wed – Fri	September 11 – 13, 2013	Friday, July 5, 2013	TBD
Wed – Fri	December 11 – 13, 2013	Friday, October 4, 2013	Ottawa

Pages 331 to / à 334

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- Tax Shelter panel comprised of Review Board members Marcel Brisebois, Stephen Bulger, Rudy Buttignol, and Theresa Rowat met via teleconference on November 29 and 30 to speak to the submissions on these two files
- The purpose of the teleconferences was to discuss and make decisions as to the following questions with respect to 2008-0113 -

s.24(1)

Stakeholder Conversations: CRA Meeting November 15, 2012

- Representatives from Aggressive Tax Planning, Charities and Tax Rulings met to discuss developments in tax shelter gifting arrangements
- 2006: 50,000 participants; 10,000 at present
 - CRA Aggressive Tax Planning and Charities to Prepare a Presentation for the Board's meeting of December 10-12, 2012
 - CRA Charities to share certified cultural property data with CRA Aggressive Tax Planning
 - CCPERB Secretariat to inform CRA when it receives tax shelter applications for certification in relation to the head's up letters that Aggressive Tax Planning provides to the Secretariat, as well as any additional tax shelter applications it receives
 - CCPERB Secretariat to document communications with individuals on matters that would appear to involve tax-shelter gifting arrangements and share with CRA Aggressive Tax Planning; also to share names of 'players' in the development of tax shelter arrangements.
 - CCPERB Secretariat to share information on withdrawn applications for certification, in cases where the Board has not yet made a determination of fair market value
 - CCPERB Secretariat to share information on deaccessioning of certified cultural property with the Charities Division, when the deaccession or potential deaccession would take place within 10 years of certification, where the penalty under s. 207.3 of the ITA would apply
 - CCPERB Secretariat to consider communication mechanisms to instil greater awareness among stakeholders about tax shelters and the caution that should be exercised.
- Advisory on Web; requirement for Tax Shelter ID
- Current questions being asked

- Transactions tend to have encumbrances and put into question whether there can be a "donation" under the CPEIA
- Refer to Right to Borrow policy: Disposition agreements that contain a "Right to Borrow" clause are not eligible for certification by the Review Board, since they do not meet the requirement to irrevocably dispose of cultural property.

CRA Presentation

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est retenue en vertu de l'article**

23

**of the Access to Information Act
de la Loi sur l'accès à l'information**

ACA (June 13-15, 2013 in Winnipeg) & AAQ Conferences (2013—CCPERB Proposals Accepted

Session Title: Building Archival Holdings Through Donations & Stakeholder Conversations

Session Description: In Canada, archival institutions depend on donations of archival material to build their holdings. Incentives for donors are available through the Canadian Cultural Property Export Review Board, making tax certification a significant consideration in the donation and acquisition process. The history of Canadian communities is reflected in the rich archival legacy in our public repositories. Cultural property certification has contributed to the extent and depth of holdings that are accessible in our communities. This session will bring together key stakeholders from the archival community, the monetary appraisal community and the government of Canada to discuss roles and responsibilities in the certification process and constructive ways that are being developed to put theory and methodology into practice. It will include recent approaches to addressing audio-visual and other types of archival records. The session will also seek to engage members of the audience in sharing their best practices and the challenges they have faced in navigating the certification process.

Other Comments/Additional Information: This proposal is being submitted jointly between the CCPERB Secretariat, CCA, and NAAB.

s.23.1

s.24(1)

BUSINESS ARISING

Progress on Archival / AV Applications - Activity Since December 2011 Meeting

- Jan – Dec 2011: AV Pilot Project
- Jan 2012: Describing Archival and Audiovisual Material posted Jan 2012
- 20 archival on hold; 7 now resolved (one Refused=Luciuk Fonds); 5 to be reviewed at this meeting; 8 awaiting additional information
- 4 archival coming for 3rd review by the Board
- 2 AV=
- Development of grid presentation tools
- Refer to Ken Larose's meeting with the Board in September
- This meeting: Dini Petty; Gabriella Martinelli—see benchmarks identified

Page 340

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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

'Significance' Project—from September 2012

On September 18, 2012 from 10:00 – 11:00, the Board discussed progress on the 'Significance' Project. The following summarizes the key points raised during the discussion:

- The Secretary presented a deck that outlined the project team members, key stakeholders, the project purpose, and deliverables.
- Deliverables to consist of instructions for writing an OSNI statement (completion date: March 2013), training tools and model OSNI statements (completion date: June 2013), a communications strategy and a revised methodology (completion date TBD), framework and guidelines for deliberating and determining OSNI (completion date: March 2013)
- Project applies to both appeals of refused export permits and certification of cultural property; must be applicable to all types of objects, not just art
- Reference made to factors that support OSNI: condition, provenance, research value (especially for archival fonds); need to strive to better explain to applicants/expert examiners how these factors, and others, support and feed into an OSNI statement
- Should not lose sight of regional significance
- Recognition of importance of Board to consider objects on a case by case basis
- Model OSNI statements will be helpful for applications; there should be more than just one model statement - for different types of objects, regional/national significance, etc.
- Communications: success criteria should be measurable; communications goals should be more specific, e.g. "80% of stakeholders will be contacted by the Board/program at least once/year"

Next Steps

- Secretariat to provide sample OSNI statements to Board members on the project team, to seek input on elements that make or break an OSNI statement
- Project team to hold a teleconference in November
- Secretary to provide a progress report at the December meeting of the Board

PROTECTED: PRIVATE AND CONFIDENTIAL

RECORD OF DECISION

December 10 – 12, 2012

of the meeting of the Canadian Cultural Property Export Board (CCPERB), held December 10 – 12, 2012 at the Canadian War Museum, Ottawa, Ontario

BOARD MEMBERS

Marcel Brisebois, Chair

Stephen Bulger

Rudy Buttignol

Patricia Feheley

Madeleine Forcier

William Forrestall

Katharine Lochnan

Theresa Rowat

Ralph Stanton

SECRETARIAT

Delphine Bishop, Secretary to the Review Board

Sonia M. Lismer, Assistant Secretary to the Review Board

Erica Vezeau, Senior Program Officer

Rémi Caradot, Program Officer

Dominique Godfrey, Program Officer (absent)

David Monkhouse, Program Officer

CCPERB Meeting of December 10 – 12, 2012

The Chair called the meeting to order at 9:10 a.m. on Monday, December 10, 2012. The Board approved the Agenda for this meeting.

At 9:15 a.m. on December 10, Dr. Dean Oliver, Director, Research & Exhibitions at the Canadian War Museum, welcomed the Board and wished it well in its deliberations at the Museum over the next three days.

CHAIR'S REPORT

s.23

The following summarizes the Chair's Report:

s.24(1)

- Welcomed the Board members back to the War Museum
- Offered congratulations to Stephen Bulger for his renewal for a second term, effective Nov 26, 2012.
- Cynthia White Thornley, recently appointed Executive Director of the Heritage Group, to attend a portion of the Board meeting as an observer, gain a better understanding of how the Board functions, so that she can better defend and justify existing and any additional requirements for the Board
- Staff Contributions at CCPERB Meetings—recognized that certification officers have knowledge of the files they analyze, therefore will be occasions where it is appropriate to provide clarification and/or answer questions raised by the Board
- Canada Revenue Agency officials to provide a presentation on tax shelter gifting arrangements on Tuesday morning
-
- Reported on outreach at the Toronto International Art Fair late October, which was fruitful for the communications made with dealers, artists and directors of institutions; a constructive meeting with the Art Dealers Association of Canada on the last day of the fair
- Expressed appreciation to the Secretariat for its hard work and diligence in preparing for this meeting and the important role each staff member plays in helping to protect Canada's heritage; staff would be joining the Board during the break on the last day of the meeting.

APPROVAL OF RECORD OF DECISION

The Board approved the Record of Decision for the Board's September meeting at 9:20 a.m. on December 10, 2012. Moved: Rudy Buttignol; Seconded: William Forrestall

Secretary's Report

1. GENERAL COMMENTS

- Cynthia White-Thornley, new Executive Director for the Heritage Group, to join the Board meeting for 2 half-days
- Significance Working Group to meet this morning from 10:30 to 11:30

2. ADMINISTRATION

MCP Staffing

- Claudette Fortin engaged to support the Certification team
- Two specialists engaged to support the launch of MCP Online:
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- Operating budget for CCPERB: about \$147K; for MCP: about \$50K
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 - new website launched in August
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s.21(1)(c)

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- Draft documents (Guidelines, Application form, Facilities Evaluation form, and Client self-assessment tool) are complete in draft form and currently under review
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- Applications that are, or appear to be, tax shelter gifting arrangements, are consuming a large amount of time.
-
- CRA staff to present on this topic during this meeting.
- Sonia Lismer to report on the roster of tax shelter gifting arrangements currently before us as well as the status of appeals to the Tax Court of Canada.
- Significance Project – Secretary to provide progress report during this meeting.
- 143 new applications for this meeting

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- 14 potential grant requests still on the radar.
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- 2 export hearings this meeting:
 - 5 Old Master Drawings by various artists
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7. IMPORT CONTROLS

- 10 active files under review
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Pages 346 to / à 370

are duplicates

sont des duplicatas



Accepted: CRA Presentation & Discussion on Tax Shelter Gifting Arrangements to the Canadian Cultural Property Export Review Board

Tue 11/12/2012 10:00 AM - 11:30 AM

Location: Canadian War Museum Boardroom

Andre.Malouf@cra-arc.gc.ca "Malouf, Andre" has accepted this meeting invitation



Required: Andre.Malouf@cra-arc.gc.ca, Ann.Renoeus@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca, David.Duff@cra-arc.gc.ca, Holly.Brant@cra-arc.gc.ca

FYI: Delphine Bishop/HullOttawa/PCH/CA@PCH



Accepted: CRA Presentation & Discussion on Tax Shelter Gifting Arrangements to the Canadian Cultural Property Export Review Board

Tue 11/12/2012 10:00 AM - 11:30 AM

Location: Canadian War Museum Boardroom

Barbara.Davignon@cra-arc.gc.ca "Davignon, Barbara" has accepted this meeting invitation



Required: Andre.Malouf@cra-arc.gc.ca, Ann.Renoews@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca, David.Duff@cra-arc.gc.ca, Holly.Brant@cra-arc.gc.ca
FYI: Delphine Bishop/HullOttawa/PCH/CA@PCH



Accepted: CRA Presentation & Discussion on Tax Shelter Gifting Arrangements to the Canadian Cultural Property Export Review Board

Tue 11/12/2012 10:00 AM - 11:30 AM

Location: Canadian War Museum Boardroom

Holly.Brant@cra-arc.gc.ca "Brant, Holly" has accepted this meeting invitation

Required: Andre.Malouf@cra-arc.gc.ca, Ann.Renoeus@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca, David.Duff@cra-arc.gc.ca, Holly.Brant@cra-arc.gc.ca

FYI: Delphine Bishop/HullOttawa/PCH/CA@PCH



Declined: CRA Presentation & Discussion on Tax Shelter Gifting Arrangements to the Canadian Cultural Property Export Review Board

Tue 11/12/2012 10:00 AM - 11:30

AM

Location: Canadian War Museum Boardroom

David.Duff@cra-arc.gc.ca "Duff, David" has declined this meeting invitation
Andre and Barbara can represent CRA and to the presentation.

Thanks

David

s.19(1)

Required: Andre.Malouf@cra-arc.gc.ca, Ann.Renoesus@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca,
David.Duff@cra-arc.gc.ca, Holly.Brant@cra-arc.gc.ca

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**CRA Presentation & Discussion on Tax Shelter Gifting
Arrangements to the Canadian Cultural Property Export Review
Board
Calendar Entry**

**Tue 11/12/2012 10:00 AM - 11:30
AM**

Location: Canadian War Museum Boardroom

Required:	Andre.Malouf@cra-arc.gc.ca, Ann.Renoesus@cra-arc.gc.ca, Barbara.Davignon@cra-arc.gc.ca, David.Duff@cra-arc.gc.ca, Holly.Brant@cra-arc.gc.ca
FYI:	Delphine Bishop/HullOttawa/PCH/CA@PCH

Description



Re: Sec report Dec board meeting 2012 
Sonia Lismer to: Delphine Bishop

13/12/2012 01:06 PM

Thanks Delphine...am working on it this minute too (no pun intended of course).

Cheers!

Sonia



s.19(1)

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
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Delphine Bishop I have done the minutes in bullet form. d

13/12/2012 01:04:34 PM

From: Delphine Bishop
To: <sonia.lismer@pch.gc.ca>
Date: 13/12/2012 01:04 PM
Subject: Sec report Dec board meeting 2012

I have done the minutes in bullet form.

d



Minutes - Sec Report Board Meeting Dec 2012.doc

Board Meeting – 10-12 December 2012 - CWM

Secretary's Report

1. GENERAL COMMENTS

- Cynthia White-Thornley, new Executive Director for the Heritage Group, to join the Board meeting for 2 half-days
- Significance Working Group to meet this morning from 10.30 to 11.30

2. ADMINISTRATION

MCP Staffing

- Claudette Fortin engaged to support the Certification team.
- Two specialists engaged to support the launch of MCP Online:
 - Paul Johnson Byrnes - Master of Library and Information Science graduate –to act as Technical Advisor for MCP online to provide training to internal users as well as technical support to external users. Also to handle issues testing and updating the Certification Guide for external users.
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s.21(1)(c)

- Applications that are, or appear to be, tax shelter gifting arrangements, are consuming a large amount of time.

s.21(1)(c)

- currently 17 files of this nature.
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- 10 active files under review
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END OF REPORT



Potential Change to March Meeting Dates / CRA Power Point Presentation

marcel.brisebois, katharine_lochnan, graff,
Sonia Lismer to: ralph.stanton, rudyb, stephen, theresa.rowat, 13/12/2012 05:17 PM
forrestall, art

Delphine Bishop, Erica Vezeau, Danielle Heim, David Monkhouse,
Cc: Dominique Godfrey, Jennifer Mueller, Lorraine Tremblay, Manon
St-Pierre, Martine Francoeur, Melanie Larabie, Monica Belley, Remi

Dear Board members / Chers commissaires,

- As requested, the Canada Revenue Agency PowerPoint presentation / Tel que demandé, la
présentation PowerPoint de l'Agence du revenu:  - CCPERB Presentation_Gifting Arrangement
Tax Shelters_Dec_11_12.ppt
- Further to the discussion re: the tight deadline for some of the January 4 deadline date for applications
for the March meeting: In order to extend the application deadline by one week to January 11, we
would need to move the March meeting forward. Madeleine already indicated that she is not available
the week of March 18, therefore the only alternative dates to consider would be **Mon - Thu, Mar 25 -
28** (March 29 is Good Friday). Please let me know at your earliest convenience if you are available
Mar 25-28 so that we may consider the feasibility with the Chair.

Merci beaucoup...many thanks!

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board

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sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

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RE: Agenda, Highlights and Next Steps from Nov 15 CRA-CCPERB Meeting

Sonia Lismer to: Brant, Holly 17/12/2012 03:40 PM
"Malouf, Andre", "Rénous, Ann", "Davignon, Barbara", "Duff, David",
Cc: "Thompson, Jeremy M", delphine.bishop, erica.vezeau, David
Monkhouse, Remi Caradot, Dominique Godfrey, Melanie Larabie

Hi Holly,

Many thanks for your email and tweaks to the meeting doc. Have made the changes and will be sending the final around in the near future.

All the best to you as well for a great holiday...look forward to continuing our discussions.

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
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"Brant, Holly" Hi Sonia - Thank you very much for inviting us to... 17/12/2012 03:03:48 PM

From: "Brant, Holly" <Holly.Brant@cra-arc.gc.ca>
To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>
Cc: "Rénous, Ann" <Ann.Renoews@cra-arc.gc.ca>, "Thompson, Jeremy M" <JeremyM.Thompson@cra-arc.gc.ca>, "Duff, David" <David.Duff@cra-arc.gc.ca>, "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>, "Davignon, Barbara" <Barbara.Davignon@cra-arc.gc.ca>
Date: 17/12/2012 03:03 PM
Subject: RE: Agenda, Highlights and Next Steps from Nov 15 CRA-CCPERB Meeting

Hi Sonia –

Thank you very much for inviting us to the CCPERB meeting – I believe all attendees gained an increased awareness of charities involved in gifting donation arrangements and our respective areas had great follow-up/next step discussions afterwards.

I've made two changes to the attached document: 1) to record the proper name of the charity involved in the VIA tax shelter; and 2) deleted ATP from the Next Steps bullet 3 to ensure that Charities Directorate (in the global use of the term "CRA") also receives this information. If you have any questions, please do not hesitate to contact me.

Have a great holiday & I'm sure we'll be conversing soon,

Holly Brant

A/Manager - Compliance Division
I/Gestionnaire - Division de l'Observation
Charities Directorate/Direction des organismes de bienfaisance
Canada Revenue Agency/Agence du revenu du Canada
Ph. 613-946-2400
Fax: 613-946-7646

From: Sonia.Lismer@pch.gc.ca [mailto:Sonia.Lismer@pch.gc.ca]

Sent: December 5, 2012 2:18 PM

To: Malouf, Andre; Rénous, Ann; Davignon, Barbara; Brant, Holly; ara.stapanian@cra-arc.gc.ca; Leigh, Jenie; Naufal, Bob; erica.vezeau@pch.gc.ca; remi.caradot@pch.gc.ca; david.monkhouse@pch.gc.ca; dominique.godfrey@pch.gc.ca; melanie.larabie@pch.gc.ca; jane.northey@pch.gc.ca

Cc: delphine.bishop@pch.gc.ca; Duff, David

Subject: Agenda, Highlights and Next Steps from Nov 15 CRA-CCPERB Meeting

Dear Participants in the CRA-CCPERB Meeting held on November 15, 2012:

Please find attached the Agenda, Highlights and Next Steps from our very constructive meeting of November 15, 2012. I would appreciate your reviewing this document and providing any comments you may have to ensure that the key points of our discussion are captured accurately, as well as our agreed upon next steps.

Many thanks to all for your valued collaboration. I look forward to hearing back at your earliest convenience.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
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Highlights Next Steps from Meeting Between CRA-CCPERB Secretariat Nov 15 2012.doc

Pages 383 to / à 385

are duplicates

sont des duplicatas

**Pages 386 to / à 399
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 23

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 400

**is withheld pursuant to sections
est retenue en vertu des articles**

19(1), 21(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

* alter internal procedures to disallow conditional gifts

* Film production - CAVCO

- if met content rules, eligible for credits at fixed prices
- credit only on labour content, only on Canadian labour
entirety = T4
- 65% of cost of overall budget = max. (up to max 48%)

- works of animation (traditional)
1000 → 2650 max labour

- also foreign film tax credits - attr. to Canada - about
- under the law

UK - brought out CCA tax shelter (capital cost allowance)
but died in 5 years

s.21(1)(b)

"N" = tax shelter X under off-bondy

3-year hold period - used chre dem.

law, order, + fiscal responsibility

Page 402

**is withheld pursuant to sections
est retenue en vertu des articles**

21(1)(b), 21(1)(c)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

CRA

Date

cases

Charities Division

- policy - Ann Renous
- Ara Stapanian
- complaints - Holly Brant

Aggressive Tax planning

- Andre Malouf
- Barbara Daignon

Rulings Jenie Leigh:

Aggressive tax planning andri Malouf

to be part of a Seltzer#

individuals will have to pay $\approx 30.35\%$ of the FMV determined by the Board

tax shelter ask by promoters and advertise the scam to buyers that if they invest they will get a tax credit issued by the Board for $\approx 70\%$ of the value of these investment

Selling art ~~into~~ with the promise of getting ~~accept~~ certification for way over what the individual would have paid for the piece of art

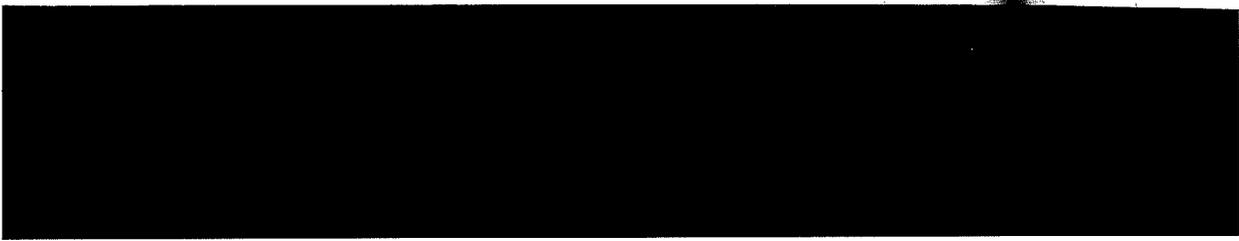
what is required to get a tax shelter

* 2
fe
ch

- Donate a property at a higher value than what they paid
- Register for it
even if the risk is high CRA is obligated to issue tax shelter #
if they provide the requested info CRA issue the #
- has to provide the list of buyer with value of the sales
- then CRA is starting an audit

≈ 10,000 individuals involve in schemes

- is it a tax shelter arrangement?
 - within first 4 years if you claim a value of tax higher than the paying price.
 - cost lower than the profit from charities

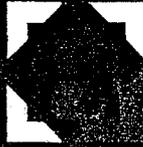


Page 405
is not relevant
est non pertinente

Pages 406 to / à 433

are duplicates

sont des duplicatas



Vintage Iconic Archives

Hi Sonja

As discussed, this is additional information on the scheme from the promoters' web site.

Don't hesitate to call if you have any questions

Ann Reardon

* Holly Grant - was her supervisor.
* Melty with Ann + Holly Dear lubb
A July 12, 2010 DEC 7 1 2009

Be a Part of History

BY BECOMING A DONOR THROUGH THE *VIA Project*, you can play a key role
in the preservation of vital cultural and heritage resources in Canada.

Contact Us

Please forward all enquiries and completed documentation to:

Sovereign Financial Solutions
1122 International Blvd., Suite 100
Burlington, ON L7L 6W1
Phone: 905-319-9797
Fax: 905-319-1784

www.viaproject.ca
info@viaproject.ca

Mailing Address:
Vintage Iconic Archives Project
1139 College Street
Toronto, ON M6H 1B5

Everyone considering participating in the *Via Project* should consult their own tax advisor in respect
of their individual tax consequences of participation and should review carefully all materials,
documents, and promotions associated with or connected to the *Via Project*.

*Japanese SLR
35mm film, the Asahiflex IIb,
Circa 1954*

The Founding Directors

Jeffrey Spalding

Jeff Spalding is a prominent artist, writer and curator. He has served as director at major art museums, including the Glenbow Museum, University of Lethbridge, Art Gallery of Nova Scotia and Appleton Museum of Art, Florida.

He is author of numerous books and catalogues and organizer of countless exhibitions including Canada's visual art entry for Expo 93 Korea. Spalding is President, Royal Canadian Academy of Arts, recipient of the Alberta College of Art and Design Board of Governors Award of Excellence (1992), and has been awarded the Order of Canada (2007).

Jeffrey Spalding is founding director of the *Cultural Heritage Association* and has been engaged by Toronto's International Art Fair - Art Toronto 2009 to conceive of and present the fair's tenth anniversary benchmark project

HEARTLand.

Walter Moos

Walter Moos comes from a line of art dealers dating back to 1899, with immediate family having owned notable galleries in Karlsruhe (Germany), Zurich and Geneva. Gallery Moos opened its doors in Toronto on 2 May, 1959, and for more than half a century, Gallery Moos has consistently brought local and emerging talent to a wider audience, while exposing the Canadian art-going public to international perspectives.

Gallery Moos has exhibited the work of over 530 artists, with solo exhibitions of more than 170 different artists. Exhibitions of painting and sculpture by 20th Century masters include Appel, Chagall, Degas, Kandinsky, Klee, Matisse, Miro, Modigliani, Moore, Munch, Picasso, Renoir and Canadian artists who have become well-known names including Danby, Etrog, Iskowitz, Riopelle and Thomson.

A founding member of the Art Dealers Association of Canada, Walter Moos served as president from 1973 to 1975, as chairman of the appraisal committee from 1972 to 1989, and is currently a member of the Board of Directors. Walter served on the Canadian Eskimo Arts Council from 1972 to 1982, and is founder and past trustee of the Gershon Iskowitz Foundation.

In 2003, the complete files and records of Gallery Moos, including extensive files of artist's, associated dealers and galleries, art fair participation and travel, the gallery's published output including exhibition invitations and catalogues, posters, limited edition publications and films was welcomed into the Archive Collection of the Art Gallery of Ontario.

Stephen White

After studying sociology at York and UBC, Stephen White at the age of 24 became partners with Arnold Gottlieb of the Arnold Gottlieb Gallery, one of Toronto's leading alternative commercial galleries. In 1995, White opened his own 6,000 sq. ft. contemporary gallery, the DeLeon White Gallery, at King and Spadina in Toronto with the mission of representing conceptual artists.

In 1997, White founded the non-profit organization Ecotecture Centre for Ecological Art and Architecture, which obtained charitable status in 2001. Ecotecture has been committed to exploring the intrinsic relationship between art, culture and ecology.

White continues to be an instrumental agent in sourcing unique national and international collections for high net worth clients. White has orchestrated numerous significant art transactions in partnership with major Canadian cultural institutions.

*Kodak Argus C3
35 mm camera
Circa 1939*

Cultural Heritage Association



THE Cultural Heritage Association IS A NEWLY ESTABLISHED CULTURAL ORGANIZATION dedicated to helping maintain and enhance our Canadian heritage through participation in - and sponsorship of - important facets of the visual arts. A national non-profit organization, the *Cultural Heritage Association* is a collective of professional artists, collectors and conservators of fine art, educational institutions, public and private galleries and the general public. *Cultural Heritage Association* is comprised of an executive body and an active membership, and is open to interested participants from across Canada.

The primary goals of the *Cultural Heritage Association* are to preserve, protect and grow our living cultural heritage. The Association celebrates the excellence and innovation of visual artists across Canada, encourages active participation in the enjoyment of the visual arts by all Canadians, and actively promotes the protection and preservation of our cultural heritage for future generations.

All participants in the *VIA Project* shall be members of the *Cultural Heritage Association*.

The founding Directors of *Cultural Heritage Association* include some of the most prominent members of Canada's arts and cultural communities.

THE ART NEWSPAPER, No. 211, MARCH 2010

Art Market

Michael Dell buys Magnum print archive

LONDON. Michael Dell's investment firm MSD Capital has bought around 200,000 original press prints from the Magnum Photo Agency in a transaction thought to be worth \$100m. The works are on loan for five years to the Harry Ransom Center at The University of Texas, Austin, where they will be preserved, catalogued and made available for exhibition. "Having this incredible collection in Austin is especially exciting to me," said Dell in a press statement. Magnum is a co-operative founded in 1947 by Robert Capa, Henri Cartier-Bresson, George Rodger and David "Chim" Seymour. **C.B.**

Is there a legal opinion on this scheme? I did not see one on the website. It would be interesting to see that opinion. A legal opinion is just that - an opinion. There are 3 Canadian law firms now in litigation over legal opinions they provided to charity gifting tax shelter arrangements. But it is always interesting to see what is said, what is not said and the caveats that are thrown in.

It will be interesting to see how the Canadian Cultural Property Export Review Board deals with this scheme in light of the public attention this scheme has broached. I am thinking they will be quite careful in making sure they have all the facts before making any determination and carefully considering what is the real fair market value of the particular objects. Sometimes people think FMV is about the highest price an item would bring but it is not. Fair market value "Generally means the highest price, expressed in dollars, that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are knowledgeable, informed, and prudent, and who are acting independently of each other." Is this an open and unrestricted market? Is there a willing buyer and willing seller who are "knowledgeable, informed, and prudent, and who are acting independently of each other." Does belonging to an association make you "knowledgeable"? I wonder whether the Canadian Cultural Property Export Review Board is going to provide the high values necessary to make this scheme work and even if it did, that still only answers the FMV part and not the advantage part of the receipt). These are the sort of issues that a court would have to look at.

It is interesting that the institution or university according to the article wants to keep its involvement confidential. Are they embarrassed by this scheme? Are they some completely unknown "university" that does not add any credibility to the scheme? This is another red flag for me.

A Designated Institution that participates in any scheme that is viewed as being an abusive gifting scheme may lose its designated status as well as its registered charity status. Such an institution may also be required to pay penalties, up to 125% of the value of any inappropriate receipt. Furthermore, if that institution receives government funding it may find that its funding is reduced as a result of its participation in such a scheme.

Also remember that a taxpayer is responsible for the tax return that he or she files. It is your tax return and not that of the promoter. If you are aware that you are filing a return that contains false information, for an example a receipt inflated by the fact that certain advantages were not subtracted from the FMV of the art, then that is an issue you have to take responsibility for.

Although, tens of thousands of Canadians have invested in different types of charity gifting arrangements, almost all of which claim they are different than other arrangements, the financial and emotional costs to many of these individuals have been very substantial. Many of the schemes end up in protracted court battles that can last 10-12 years and meanwhile the investor has to deal with uncertainty for a substantial amount of time, ongoing legal costs, and the investor may be flagged for greater CRA scrutiny.

There is a lot of information available about appropriate receipting practices on websites, books, etc. If you are interested in supporting cultural property in this country there are many good charities doing work in that area. Over the next few months I will be putting out some material on what is appropriate and inappropriate receipting by registered Canadian charities for the Charity Law Information Program (CLIP) and on the CLIP website. CLIP is funded by contributions from the Ontario Community Support Association (OCSA), the Charities Directorate and Blumbergs. For further information on CLIP see: <http://www.capacitybuilders.ca/clip/clip.php>

Share |

0 COMMENTS



Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario.

To find out more about legal services that Blumbergs provides to Canadian charities and non-profits please visit www.canadiancharitylaw.ca or www.globalphilanthropy.ca

http://www.globalphilanthropy.ca/index.php/blog/comments/macleans_article_an_artful 24/08/2010

“Review of the Cultural Property Export and Import Act :Discussion Document for Consultations,” 2 <<http://www.pch.gc.ca/pc-ch/conslftn/mcp-bcm/document-eng.cfm>>

Tax incentives to encourage the donation and sale of nationally significant cultural property to designated Canadian cultural institutions and public authorities such as municipal governments or Aboriginal band councils. In order to be designated, institutions and public authorities must meet a range of criteria that demonstrate their ability to preserve the objects in question, and make them accessible to the public. The tax benefits are available to donors of cultural property that has been certified as being of outstanding significance and national importance by the **Canadian Cultural Property Export Review Board**, which was established under the *Act*.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Examples of copying or similar wording between VIA publicity materials and PCH documents relating to CCPERP and CPEIA.

“Vintage Iconic Archives: Be a Part of History,” 9

<http://www.viaproject.ca:16080/clients/downloads/VIA_Brochure_2010_Web.pdf>

“Together with the INCOME TAX ACT (ITA), it provides substantial tax incentives to encourage the donation or sale of significant examples of Canadian cultural property to designated institutions and public authorities in Canada.”

The Cultural Property Export and Import Act

<<http://www.pch.gc.ca/pgm/bcm-mcp/cebc-cperb/publetm/leibc-cpeia/102-eng.cfm>>

“It regulates the import and export of cultural property and provides special tax incentives to encourage Canadians to donate or sell important objects to public institutions in Canada.”

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

“Vintage Iconic Archives: Be a Part of History,” 12

<http://www.viaproject.ca:16080/clients/downloads/VIA_Brochure_2010_Web.pdf>

“The CANADIAN INCOME TAX ACT (ITA) provides a unique system of tax incentives to encourage the donation of cultural property to public institutions by way of donation or sale, associated with the CULTURAL PROPERTY EXPORT AND IMPORT ACT (CPEIA), introduced in 1977. Together, these Acts serve to encourage and ensure the preservation in Canada of significant collections as examples of artistic, historic, and cultural heritage.”

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

“Vintage Iconic Archives: Be a Part of History,” 12

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Vintage Iconic Archives

Be a part of History.

www.viaproject.ca

1122 International Blvd., Suite 100
Burlington, Ontario
L7L 6W1

Email: info@viaproject.ca

5. The Participant is participating in the Program entirely at the risk of the Participant.
6. In respect of the tax benefits which the Participant may expect to receive as a result of participating in the Program:
 - (a) the Promoter, as promoter of the Program, has received from its tax counsel an opinion on the principal federal income tax consequences of individuals participating in the Program, this tax counsel does not act for the Participant, and the Participant has not seen nor reviewed the said opinion, and has not otherwise relied on the opinion or its existence in deciding whether to participate in the Program;
 - (b) no advance income tax ruling has been applied for in respect of any of the Program, and the Canada Revenue Agency ("CRA") has not otherwise evaluated nor endorsed the tax benefits which the Participant expects to receive as a result of participating in the Program;
 - (c) the CRA issued in August, 2007, a Taxpayer Alert entitled "Warning: Participating in tax shelter gifting arrangements is likely to result in a tax bill!", a copy of which can be obtained from the CRA or at the CRA's website;
 - (d) the CRA may assess or reassess participants in any donation program or registered tax shelter, including the Program, and the CRA may reassess the Participant to deny some or all of the tax benefits which the Participant expects to receive as a result of participating in the Program; and
 - (e) the Promoter has established a defense fund for the purposes of funding legal expenses in relation to any denial by the CRA of all or any portion of the tax benefits claimed by the Participant in connection with Participant's participation in the Program.

Dated this _____ day of _____, 2009.

Signature of Witness

Signature of Participant

Name of Witness (Please print)

Name of Participant (Please print)



DECLARATION AND ACKNOWLEDGMENT OF RISK

TO: DELEON WHITE VINTAGE IMAGES LTD. (the "Promoter")

THE UNDERSIGNED ("Participant") declares and acknowledges as follows:

1. The Participant is a participant in The Iconic Vintage Archives Project (the "Program"), Federal Tax Shelter Identification Number TS# . This identification number issued for the Program shall be included in any return filed by the Participant. Issuance of the identification number is for administrative purposes only and does not in any way confirm the entitlement of the Participant to claim any tax benefits associated with the Program.
2. The Participant has read and fully understood the following documents each executed, delivered and received by the Participant:
 - (a) Agreement of Purchase and Sale and Transfer of Property (Participant and Moos Heritage Collections Ltd.);
 - (b) Purchase Loan and Security Agreement (Participant and Vintage Capital Corporation);
 - (c) Deed of Gift (Participant and recipient institution);
 - (d) Agreement of Purchase and Sale and Transfer of Property (Participant and DeLeon White Vintage Images Ltd.);
 - (e) Acknowledgement and Limited Power of Attorney (Participant to Sovereign Financial Solutions Inc.);
 - (f) this Declaration and Acknowledgement of Risk; and
 - (g) document entitled "Canadian Federal Statutory Provisions" in respect of the Program; and all other marketing and other documents delivered to the Participant by the Promoter in respect of the Program (all of which are herein collectively called the "Documents").
3. The Participant has been advised to and has had the opportunity to obtain qualified, independent legal and tax advice prior to the execution, delivery, and/or review, as the case may be, of the Documents and the Participant's participation in the Program.
4. Each recipient institution or public authority (each a "Donee") to which the Participant may gift property in the course of the Participant's participation in the Program will make a request to the Canadian Cultural Property Export Review Board ("Review Board") to determine, (i) whether the property so gifted by the Participant to the recipient institution or public authority qualifies as cultural property under the Cultural Property Export and Import Act (Canada), and (ii) the fair market value of such gifted property for the purposes of the official receipt for the gifted property issued to the Participant by the recipient institution or public authority. There is no assurance that the Review Board will determine that the gifted property so qualifies as such cultural property, nor that the Review Board's determination of the fair market value of the gifted property will be that anticipated by the Participant.

- (d) to thereafter do all things and to execute and deliver all documents necessary or required to gift and transfer to one or more institutions or public authorities designated under subsection 32(2) of the CPEIA which the Attorney may identify in the Attorney's sole and absolute discretion and for no consideration or benefit to the undersigned the Moos Collection, including without limitation completing, dating, and delivering to the recipient institution(s) or public authority(ies) the Deed of Gift in respect thereof, or completing, executing and delivering to the recipient institution(s) or public authority(ies) an alternate form of deed of gift required by such institution(s) or authority(ies) in respect thereof.

The grant of authority contained in this power of attorney is given for valuable consideration and is coupled with an interest, is irrevocable and will survive the bankruptcy of the undersigned, and binds the heirs, executors, administrators, and other legal representatives and successors and assigns of the undersigned. The undersigned agrees to be bound by any representations and actions made or taken by the Attorney pursuant to this power of attorney and hereby waives any and all defences which may be available to contest, negate or disaffirm any such action of the Attorney taken in good faith under this power of attorney.

Without limiting and in addition to the foregoing, the undersigned hereby irrevocably authorizes and directs the Attorney to complete each of the above-described transactions in the manner described above, and this shall be the Attorney's good, sufficient and irrevocable authority for so doing.

Dated this _____ day of _____, 2009.

Signature of Witness

Signature of Participant

Name of Witness (Please print)

Name of Participant (Please print)

ACKNOWLEDGEMENT AND LIMITED POWER OF ATTORNEY

The undersigned acknowledges that the undersigned has executed and delivered to Sovereign Financial Solutions Ltd. (the "Attorney"), as attorney for the undersigned, the following documents for completion and delivery by Sovereign as hereinafter set out:

- (a) an Agreement of Purchase and Sale and Transfer of Property (Participant and DeLeon White Vintage Images Ltd.) ("DeLeon White Purchase Agreement");
- (b) a current dated cheque payable to DeLeon White Vintage Images Ltd. ("DeLeon White Cheque") in an amount equal to the DeLeon White Payment Amount identified below;
- (c) a Purchase Loan and Security Agreement (the "Purchase Loan Agreement") in respect of the undersigned's request to Vintage Capital Corporation ("Vintage Capital") for a purchase loan ("Purchase Loan") in an amount equal to the Purchase Loan Amount identified below to fund a portion of the purchase price for vintage archival property which the undersigned wishes to purchase from Moos Heritage Collections Ltd. ("Moos") under the Moos Purchase Agreement;
- (d) a current dated cheque payable to Vintage Capital ("Vintage Capital Cheque") in an amount equal to the Vintage Capital Prepaid Interest Amount identified below;
- (e) an Agreement of Purchase and Sale and Transfer of Property (Participant and Moos Heritage Collections Ltd.) ("Moos Purchase Agreement");
- (f) a current dated cheque payable to Moos Heritage Collections Ltd. ("Moos Cheque") in an amount equal to the Moos Payment Amount identified below; and
- (g) a Deed of Gift (Participant and recipient institution) ("Deed of Gift").

Cheque Amount - Purchase of White Collection:	\$	(Insert Amount)	<i>"DeLeon White Payment Amount"</i>
Cheque Amount - Vintage Capital Prepaid Interest Amount:	\$	(Insert Amount)	<i>"Vintage Capital Prepaid Interest Amount"</i>
Purchase Loan Amount - Purchase of Moos Collection:	\$	(Insert Amount)	<i>"Purchase Loan Amount"</i>
Cheque Amount - Purchase of Moos Collection:	\$	(Insert Amount)	<i>"Moos Payment Amount"</i>

DEED OF GIFT

TO: _____ [Insert name of recipient institution or public authority] (the "Donee").

WHEREAS the undersigned (the "Donor") is the owner of the property described in the Exhibit attached hereto (the "Gifted Property") and desires to transfer to the Donee by way of absolute gift the Gifted Property with the intent that the Gifted Property shall be held beneficially by the Donee.

NOW THEREFORE THIS DEED OF GIFT WITNESSETH as follows:

1. The Donor hereby voluntarily assigns, transfers and delivers to the Donee by way of gift and for no consideration or benefit and otherwise for the Donee's own use absolutely the Gifted Property.
2. The Donor hereby declares that this Deed of Gift shall be governed by the laws of the Province of Ontario.

Dated this _____ day of _____, 2009.

Signature of Witness

Signature of Participant

Name of Witness (Please print)

Name of Participant (Please print)

ACKNOWLEDGEMENT OF RECEIPT

The Donee hereby acknowledges receipt of and accepts the Gifted Property.

[Insert name of recipient institution or public authority]

By: _____

Name:

Title:

INVOICE

[To be completed and delivered to the Purchaser with the Agreement of Purchase and Sale and Transfer of Property, and to identify the Vendor and the Purchaser and their respective addresses, the date of transfer of the Purchased Property by the Vendor to the Purchaser, the location of the Purchased Property, the Purchase Price for the Purchased Property, and the allocation of the Purchase Price among the Purchased Property.]



AGREEMENT OF PURCHASE AND SALE AND TRANSFER COMPANY

IN WITNESS WHEREOF the parties have executed this Agreement.

MOOS HERITAGE COLLECTIONS LTD.

Per:

Name:

Title:

Signature of Witness

Signature of Participant

Name of Witness (Please print)

Name of Participant (Please print)

- Vintage?*
From original negatives?
From copies
negative
- (h) **Original Prints** - The Photographs in the Purchased Property are original prints and not reproduced or copied from other photographs.
 - (i) **Lawful Publication** - The Photographs are a lawful publication. They do not infringe upon any statutory copyright, common law right, proprietary right, or any other right whatsoever anywhere in the world and they contain no matter contrary to law.
 - (j) **Restrictions on Use** - Except for the License, the Vendor is not a party to or bound by any agreement or any statute of any jurisdiction in Canada or the United States or elsewhere which would restrict or limit the rights associated with possession of the Purchased Property or the authorization of the rights therein granted in any manner or with any person or in any geographical area.
6. **Representations and Warranties by the Purchaser** - The Purchaser hereby represents and warrants to the Vendor, and confirms that the Vendor is relying upon the accuracy of each of such representations and warranties in connection with the sale of the Purchased Property and the completion of the other transactions hereunder, that, (i) if the Purchaser is a corporation, the Purchaser is a corporation existing under the laws of its jurisdiction of incorporation and has the corporate power to enter into and perform its obligations under this Agreement, (ii) this Agreement has been duly authorized, executed and delivered by the Purchaser and is a legal, valid and binding obligation of the Purchaser, enforceable against the Purchaser by the Vendor in accordance with its terms, and (iii) the entering into performance of this Agreement by the Purchaser will not result in any violation of any agreement or instrument by which it is bound or of any judgment or order to which it is subject and, if the Purchaser is a corporation, the articles or by-laws of the Purchaser.
7. **Survival of Warranties by the Vendor** - The representations and warranties of the Vendor set out in Section 6 shall survive the purchase and sale of the Purchased Property herein provided for and shall continue in full force and effect for the benefit of the Purchaser for a period of five years following the date hereof. The representations and warranties of the Purchaser set out in Section 7 shall survive the purchase and sale of the Purchased Property herein provided for and shall continue in full force and effect for the benefit of the Vendor for a period of two years following the date hereof.
8. **Enurement** - This Agreement shall enure to the benefit of and be binding upon the respective heirs, legal personal representatives, successors and permitted assigns of the parties hereto.
9. **Entire Agreement** - This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and cancels and supersedes any prior understandings and agreements between the parties hereto with respect thereto. There are no representations, warranties, terms, conditions, undertakings or collateral agreements, express, implied or statutory, between the parties other than as expressly set forth in this Agreement.
10. **Counterparts and Faxed Documents** - This Agreement and any amendment, supplement, restatement or termination of any provision of this Agreement may be executed and delivered in any number of counterparts, each of which when executed and delivered is an original but all of which taken together constitute one and the same instrument. Counterparts may be executed in faxed form and the parties adopt any signatures received by a receiving fax machine as original signatures of the parties, provided, however, that any party providing its signature in such a manner shall promptly forward to the other parties an original of the signed signature page of this Agreement which was so faxed.



AGREEMENT OF PURCHASE AND SALE AND TRANSFER OF PROPERTY

THIS AGREEMENT OF PURCHASE AND SALE AND TRANSFER OF PROPERTY (this "Agreement") made as of the _____ day of _____, 2009, between Moos Heritage Collections Ltd., (the "Vendor") and the person identified below as the "Purchaser" (the "Purchaser").

THIS AGREEMENT WITNESSES THAT, in consideration of the mutual covenants and agreements hereinafter contained and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged by each party), the parties hereby agree as follows:

1. **Purchase of Purchased Property** - On the terms and subject to the satisfaction of the conditions hereof, and subject to the License (as hereinafter defined) the Vendor hereby sells, transfers and assigns to the Purchaser, and the Purchaser hereby purchases from the Vendor, all of the Vendor's rights, title, interests, benefits and advantages to be derived or arising from, in and to the original artistic works (collectively, the "Photographs") identified in the invoice of even-date herewith (the "Invoice") and delivered to the Purchaser with this Agreement (collectively, the "Purchased Property"), free and clear of any and all security interests, mortgages, liens, claims, charges, licenses, leases, infringements by third parties, encumbrances or other adverse claims or rights or interests of any kind whatsoever (collectively, "Encumbrances"), but subject to the License. Without limiting the foregoing, the purchase of the Purchased Property will mean and include:
 - (a) **Title** – subject to the License (as hereinafter defined), all right, title and interest in the Purchased Property, including the rights to reproduce, adapt, telecommunicate to the public the work, in whole or in part, and to authorize same throughout the world;
 - (b) **Rights of Possession** – subject to the License (as hereinafter defined), the right to the use, license, reproduce, exploit, sell, distribute, donate or otherwise dispose of the Purchased Property, or any parts thereof in any manner and for any purpose the Purchaser see fit and any and all subsidiary rights therein;
 - (c) **Publication Rights** - subject to the License (as hereinafter defined), any and all publication rights in the Purchased Property, in whatever form, including the right to not publish, to publish in conjunction with other material, and to crop or re-title the Purchased Property; and
 - (d) **Goodwill** – subject to the License (as hereinafter defined), the goodwill associated with the Purchased Property together with the right of the Purchaser to represent the Purchaser as the owner of the Purchased Property in continuation of and in succession to the Vendor.
2. **Transfer of Title and Possession** - The execution and delivery of this Agreement by each of the Purchaser and the Vendor to the other shall operate as an absolute conveyance and transfer by the Vendor to the Purchaser of the Purchased Property as at the close of business on the date hereof (the "Effective Time").
3. **Purchase Price** - The aggregate purchase price (the "Purchase Price") payable by the Purchaser for the Purchased Property shall be the purchase price therefore identified in the Invoice, and shall be satisfied by the payment at the Effective Time by the Purchaser to the Vendor of the Purchase Price by cheque or bank draft payable to or to the order of the Vendor. The Purchase Price shall be allocated among the Purchased Property as set out in the Invoice.



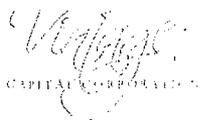
PURCHASE PLAN AND SECURITY AGREEMENT

SCHEDULE B

1. Description of Collateral

2. Location of Collateral

V-3



Schedule A – Personal Information

① Representative Information

Last Name	First Name	Middle Initial	Telephone Number
Rep. Code	Company or Brokerage		Fax Number
Mailing Address	City	Province	Postal Code

② Applicant Information

Mr. Mrs. Miss Ms. Other

Last Name	First Name	Middle Initial	Date of Birth (mm dd/yyyy)
Address	City	Province	Postal Code
Home Phone Number	Business Phone Number	Social Insurance Number (SIN)	

All correspondence from Vintage Capital will be sent to this address

Mandatory identification and information

Please indicate the type of government issued document viewed to verify the identity of the client:

Canadian Drivers Licence Canadian Passport Canadian Citizenship Card Other _____

Document # _____ Issued By _____

Name of employer _____ Total annual estimated 2009 income \$ _____

Employer Address _____ City _____ Province _____ Postal Code _____

Employer telephone number () _____ Number of years with employer _____ Occupation _____

③ Financial Statement

Assets	Amount	Liabilities	Amount	Monthly Payments
Cash	\$	Loans with financial institutions	\$	Rent or mortgage \$
Residence	\$	Mortgages	\$	Support payments \$
Other real estate	\$	Income tax unpaid (current year)	\$	Property tax \$
RRSPs	\$	Income tax unpaid (prior years)	\$	
Stocks and bonds	\$	Real estate taxes unpaid	\$	
Life insurance (net cash surrender value)	\$	Other liabilities	\$	
Vehicles	\$		\$	
Other assets	\$		\$	
Total assets	\$	Total liabilities	\$	
		Net worth (assets - liabilities)	\$	

④ Request for Purchase Loan

Amount requested \$ _____

⑤ Security

Collateral: See Schedule B – "Description of Collateral"



PURCHASE LOAN AND SECURITY AGREEMENT

BORROWER'S EXECUTION

The Borrower's signature below means that he, she or it understands and accepts this Agreement.

Dated this _____ day of _____, 2009.

Signature of Witness

Signature of Participant

Name of Witness (Please print)

Name of Participant (Please print)

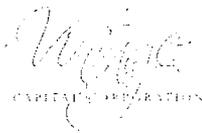
LENDER'S ACCEPTANCE

The Lender hereby accepts and agrees to the above Agreement.

Dated this _____ day of _____, 2009.

VINTAGE CAPITAL CORPORATION

Per: _____
Name:
Title:



PURCHASE LOAN AND SECURITY AGREEMENT

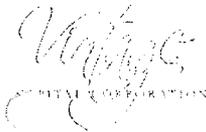
- (b) In addition to those rights granted herein and in any other agreement now or hereafter in effect between Borrower and Lender and in addition to any other rights Lender may have at law or in equity, Lender shall have, both before and after default, all rights and remedies of a secured party under the Personal Property Security Act (Ontario) ("P.P.S.A."). Provided always, that Lender shall not be liable or accountable for any failure to exercise its remedies, take possession of, collect, enforce, realize, sell, lease, license or otherwise dispose of Collateral or to institute any proceedings for such purposes.
- (c) Borrower acknowledges that Lender or any Receiver appointed by it may take possession of Collateral wherever it may be located and by any method permitted by law and Borrower agrees upon request from Lender or any such Receiver to assemble and deliver possession of Collateral at such place or places as reasonably directed.
- (d) Borrower agrees to be liable for and to pay all reasonable costs, charges and expenses reasonably incurred by Lender or any Receiver appointed by it, whether directly or for services rendered (including reasonable solicitors and auditors costs and other legal expenses and Receiver remuneration), in operating Borrower's accounts, in preparing or enforcing this Agreement, taking and maintaining custody of, preserving, repairing, processing, preparing for disposition and disposing of Collateral and in enforcing or collecting indebtedness and all such costs, charges and expenses, together with any amounts owing as a result of any borrowing by Lender or any Receiver appointed by it, as permitted hereby, shall be a first charge on the proceeds of realization, collection or disposition of Collateral and shall be secured hereby.
- (e) Lender will give Borrower such notice, if any, of the date, time and place of any public sale or of the date after which any private disposition of Collateral is to be made as may be required by the P.P.S.A.

ARTICLE SIX - GENERAL

6.01 **Binding Agreement.** By executing and delivering this Agreement to the Lender, the Borrower hereby requests the Loan from the Lender. Thereafter, and only upon acceptance of hereof by the Lender (as evidenced by its executing the acceptance at the end of this Agreement), this Agreement will constitute a binding agreement between the Borrower and the Lender, enforceable against each of the Borrower and the Lender, as the case may be, in accordance with its terms.

6.02 **Laws of Ontario.** This Agreement shall be governed by and construed and interpreted in accordance with the laws of the Province of Ontario, excluding its conflicts of laws rules, and the federal laws of Canada applicable therein. The Borrower hereby irrevocably submits to the non-exclusive jurisdiction of the courts of the Province of for the purpose of any suit, action or other proceeding arising out of or based upon this Agreement or any collateral document or the subject matter hereof or thereof and hereby waives, and agrees not to assert, by way of motion, as a defense, or otherwise, in any such suit, action or proceeding, any claim that he, she or it is not subject personally to the jurisdiction of the above-named courts, that his, hers or its property is exempt or immune from attachment or execution, that the suit, action or proceeding is brought in an inconvenient forum, that the venue of the suit, action or proceeding is improper.

6.03 **Notices, etc.** Whenever Lender or Borrower is required or entitled to notify or direct the other or to make a demand or request upon the other, such notice, direction, demand or request shall be in writing and shall be sufficiently given if delivered personally or sent by telecopier or by prepaid mail to the mailing address or telecopier number of the party stated below or to such other mailing or telecopier number as the party may notify to the other from time to time under this provision. Any such notice, request or other communication if delivered or mailed, shall be deemed to have been given when received and, if telecopied before 4:30 p.m. on a business day, shall be deemed to have been received on that day, and if telecopied at any other time, shall be deemed to have been received on the business day next following the date of transmission.



4.02 **Acknowledgements of Borrower.** The Borrower acknowledges that:

- (a) the Lender does not, by reviewing this document, make any commitment to the Borrower to make the Loan;
- (b) the Loan is a full-recourse obligation of the Borrower and that no representations have been made to the Borrower to cause the Borrower to believe that the Principal Sum and interest thereon will be paid from any source other than the Borrower's own resources;
- (c) the Lender does not make any representations or warranties to the Borrower whatsoever with respect to the Program, or the tax benefits thereof or otherwise;
- (d) the Lender is not a party to any representations, warranties, declarations or undertakings made by any person involved in the Program; the Lender is not associated and does not associate itself therewith and the Lender does not express and has not expressed any opinion with respect thereto;
- (e) the making of the Loan by the Lender to the Borrower is a transaction completely separate from and independent of the Program and any of the transactions relating thereto, or the participation by the Borrower in the Program, and the Borrower will be irrevocably obligated to the Lender for payment of the Principal Sum and interest thereon as set out herein without regard to any issues which may arise between the Borrower and any other parties and without regard to the legality, existence, enforceability or value of any of the rights granted or promised to the Borrower by any party;
- (f) the Lender will not be obligated to enforce its Security Interest before looking to the Borrower for payment of the outstanding balance of the Principal Sum and accrued and unpaid interest thereon; and
- (g) nothing contained herein or in any other instrument will be interpreted so as to oblige the Lender to renew the Loan or to extend any time for payment of any amount due to the Lender hereunder.

4.03 **Release in Favour of Lender Parties.** The Borrower hereby acknowledges and agrees that, (i) in deciding to participate in the Program he, she or it has not relied on the Lender or on any other party that may provide funding to the Lender as daylight or bridge financing (the "Bridge Lender") or any of their respective trustees, affiliates, parents, subsidiaries, or principals or any of their respective officers, directors, beneficiaries, shareholders, employees, agents, representatives, successors, and assigns (collectively, the "Lender Parties"), and (ii) none of the Lender Parties has made any representation, warranty or assurance to Borrower with respect to the Borrower's participation in the Program. Without limiting the generality of the foregoing, the Borrower hereby acknowledges and agrees that none of the Lender Parties shall have any responsibility or liability whatsoever for the use of the proceeds of the Loan by the Borrower and any consequences resulting therefrom.

The Borrower hereby unconditionally releases each of the Lender Parties in any and all capacities from any and all claims or liabilities of any kind whatsoever that the Borrower now has or in the future may have, with respect to matters occurring on, prior to or after the date hereof, arising out of, based upon, resulting from or in connection with Borrower's participation in the Program.

The Borrower acknowledges and agrees that the Lender Parties may rely on the provisions of this Section 4.03 hereof notwithstanding the fact that they are not signatories to this Agreement and notwithstanding the fact that their full legal names and addresses do not appear herein. In the event that a court determined that all or any portion of the foregoing provisions of this Section 4.03 is not effective to create rights and immunities in favour of all or any of the Lender Parties, the Borrower agrees that the Lender shall have the rights and immunities provided in this Section 4.03 in trust as trustee for the benefit of such Lender Parties.

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PURCHASE LOAN AND SECURITY AGREEMENT

ARTICLE TWO - CONDITIONS PRECEDENT TO LOAN AND CONSENT

2.01 **Conditions Precedent to Loan.** The acceptance of this Agreement by the Lender (as evidenced by its executing the acceptance at the end of this Agreement) and the loan and advance by the Lender to the Borrower of the Principal Sum under this Agreement shall be subject to the satisfaction of, or compliance with, the following conditions precedent which conditions shall be for the Lender's sole benefit:

- (a) no event shall have occurred which is an Event of Default (as hereinafter defined) or which would be such an Event of Default but for the giving of notice or lapse of time or both; and
- (b) the Lender being satisfied, in its sole discretion, with the Borrower's creditworthiness.

2.02 **Consent to Collect, Use and Disclose Information.** Borrower agrees that, from and after Lender's receiving this Agreement executed by the Borrower and prior to its acceptance by Lender and otherwise while all or any part of the Principal Sum and interest thereon is outstanding, Lender may collect, use and disclose (including to DeLeon White Vintage Images Ltd., the promoter The Vintage Iconic Archives Project (the "Program"), a gifting arrangement registered as a tax shelter under the *Income Tax Act* (Canada)) Borrower's personal, financial or other information which Borrower provides to Lender or which Lender obtains from a third party (collectively, "Information") including for, but not limited to, the purposes of identifying the Borrower, assessing the Borrower's creditworthiness, enforcing the Lender's rights under this Agreement, protecting Borrower and Lender from fraud and error, complying with legal and regulatory requirements, and the said promoter's complying with the requirements of any law, rule or regulation (including the *Income Tax Act* (Canada)) in respect of or applicable to the Program. Borrower consents to Lender's obtaining Information and reports about Borrower from credit reporting agencies and other lenders at the time of and during the process of reviewing and considering Borrower's request for a Loan hereunder, and on an ongoing basis to review and verify Borrower's creditworthiness. Borrower may not withdraw the foregoing consent while all or any part of the Principal Sum and interest thereon is outstanding.

ARTICLE THREE - SECURITY

3.01 **Security Interest.** For value received, the Borrower hereby grants to the Lender a security interest in that portion of the Owned Property described under the heading "Description of Collateral" in Schedule B hereto and in all proceeds and renewals thereof, accretions thereto and substitutions therefore (collectively, the "Collateral"). The term "Security Interest" when used in this Agreement shall include the security interests granted under this Section 3.01 and any reference herein to "Collateral" shall, unless the context otherwise requires, be deemed a reference to "Collateral or any part thereof".

3.02 **Indebtedness Secured.** The Security Interest granted hereby secures payment and performance of any and all obligations, indebtedness and liability of Borrower to Lender arising under this Agreement, including the Borrower's obligation to pay the Lender the Principal Sum and interest thereon (hereinafter collectively called the "Indebtedness"). If the Security Interest in the Collateral is not sufficient, in the event of default, to satisfy all Indebtedness of Borrower to the Lender, Borrower acknowledges and agrees that Borrower shall continue to be liable for any Indebtedness remaining outstanding and Lender shall be entitled to pursue full payment thereof.

3.03 **Power of Attorney.** Borrower hereby authorizes Lender to file such financing statements, financing change statements and other documents and do such acts, matters and things (including completing and adding schedules hereto identifying Collateral or the locations at which Collateral and records relating thereto are situate) as Lender may deem appropriate to perfect on an ongoing basis and continue the Security Interest, to protect and preserve Collateral and to realize upon the Security Interest and Borrower hereby irrevocably constitutes and appoints the Lender the true and lawful attorney of Borrower, with full power of substitution, to do any of the foregoing in the name of Borrower whenever and wherever it may be deemed necessary or expedient.



PURCHASE LOAN AND SECURITY AGREEMENT

Submitted By: _____ (Print Legal Name) "Borrower"

Principal Sum: \$ _____ (Insert Amount) "Principal Sum"

To And In Favour Of: VINTAGE CAPITAL CORPORATION "Lender"

Prepaid Interest: \$ _____ (Insert Amount) "Prepaid Interest Amount"

WHEREAS Borrower has entered into a purchase agreement ("**Purchase Agreement**") with Moos Heritage Collections Ltd. to purchase certain vintage archival property more particularly described in the Purchase Agreement (collectively, the "**Purchased Property**");

AND WHEREAS Borrower has purchased and is the owner of, or may in the future purchase and become the owner of, certain vintage archival property (collectively, the "**Owned Property**") pursuant to a purchase agreement between the Borrower and DeLeon White Vintage Images Ltd.;

AND WHEREAS the Borrower wishes to borrow the Principal Sum from the Lender on the terms and conditions hereinafter set out and in order to fund a portion of the purchase price for the Purchased Property;

AND WHEREAS the Borrower has paid to the Lender the Prepaid Interest Amount to be applied by the Lender to interest owing from time to time by the Borrower to the Lender as hereinafter set out;

AND WHEREAS as security for the repayment of the Principal Sum and interest thereon as set out herein, the Borrower wishes to grant to the Lender a first-ranking security interest in the Owned Property as hereinafter set out;

NOW THEREFORE THIS AGREEMENT WITNESSES that in consideration of the premises and the covenants and agreements herein contained the parties hereto agree as follows:

DeLeon White
VINTAGE IMAGES

AGREEMENT OF PURCHASE AND SALE AND TRANSFER OF PROPERTY

INVOICE

[To be completed and delivered to the Purchaser with the Agreement of Purchase and Sale and Transfer of Property, and to identify the Vendor and the Purchaser and their respective addresses, the date of transfer of the Purchased Property by the Vendor to the Purchaser, the location of the Purchased Property, the Purchase Price for the Purchased Property, and the allocation of the Purchase Price among the Purchased Property.]

SCHEDULE A

Description of Collateral



15. **Headings and Interpretation** – The division of this Agreement into Articles and Sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. The terms "this Agreement", "hereof", "hereunder" and similar expressions refer to this Agreement and not to any particular Article, Section or other portion hereof and include any agreement supplemental hereto. Unless something in the subject matter or context is inconsistent therewith, references herein to Articles, Sections and Schedules are to Articles and Sections of and Schedules to this Agreement. In this Agreement words importing the singular number only shall include the plural and vice versa, words importing any gender include all genders and words importing persons shall include individuals, partnerships, associations, trusts, unincorporated organizations and corporations. The term "including" means "including without limiting the generality of the foregoing".

IN WITNESS WHEREOF the parties have executed this Agreement.

DELEON WHITE VINTAGE IMAGES LTD.

Per:

Name:
Title:

Signature of Witness

Signature of Participant

Name of Witness (Please print)

Name of Participant (Please print)

6. **Representations and Warranties by the Vendor** - The Vendor hereby represents and warrants to the Purchaser as follows, and confirms that the Purchaser is relying upon the accuracy of each of such representations and warranties in connection with the purchase of the Purchased Property and the completion of the transactions hereunder:
- (a) **Corporate Status and Authorization.** The Vendor is a corporation existing under the Business Corporations Act (Canada) and has the corporate power to enter into and perform its obligations under this Agreement. This Agreement has been duly authorized, executed and delivered by the Vendor and is a legal, valid and binding obligation of the Vendor, enforceable against the Vendor by the Purchaser in accordance with its terms. The entering into performance of this Agreement by the Vendor will not result in any violation of the articles or by-laws of the Vendor of any agreement or instrument by which it is bound or of any judgment or order to which it is subject.
 - (b) **No Other Purchase Agreements** - No person other than the Purchaser and the holder of the License has any agreement, option, understanding or commitment, or any right or privilege (whether by law, pre-emptive or contractual) capable of becoming an agreement, option or commitment, for the purchase or other acquisition from the Vendor of the Purchased Property, or any part thereof, or any rights or interests therein.
 - (c) **No Consent/Agreements Required** - No person has any right, title or interest (whether by law or otherwise) capable of restraining the Purchaser from exercising, authorizing the exercise or transferring the rights herein sold, assigned, granted and transferred in the Purchased Property or any part thereof.
 - (c) **License** - A person other than the Vendor has a sole and exclusive, perpetual, royalty-free license to permit commercial, as opposed to academic, ventures to publish, promote and sell reproductions of the Photographs in any form or medium whatsoever (the "License").
 - (f) **Title to Purchased Property** - Subject to the License, the Vendor is the owner of and has good and marketable title to all of the Purchased Property free and clear of any Encumbrances, and has the right to convey the Purchased Property to the Purchaser, without restriction on transfer, subject to the License as contemplated in this Agreement.
 - (g) **Intellectual Property** - Subject to the License, the Vendor has good and valid title to all of the intellectual property that subsists in the Purchased Property, including any copyrights subsisting in the Photographs which rights include the right to publish the Photographs and to reproduce the Photographs free and clear of any Encumbrances and subject to the License. Subject to the License, the Vendor has the exclusive right to use all of the intellectual property in the Purchased Property.
 - (h) **Original Prints** - The Photographs in the Purchased Property are original prints and not reproduced or copied from other photographs.
 - (i) **Lawful Publication** - The Photographs are a lawful publication. They do not infringe upon any statutory copyright, common law right, proprietary right, or any other right whatsoever anywhere in the world and they contain no matter contrary to law.
 - (j) **Restrictions on Use** - Except for the License, the Vendor is not a party to or bound by any agreement or any statute of any jurisdiction in Canada or the United States or elsewhere which would restrict or limit the rights associated with possession of the Purchased Property or the authorization of the rights therein granted in any manner or with any person or in any geographical area.
7. **Representations and Warranties by the Purchaser** - The Purchaser hereby represents and warrants to the Vendor, and confirms that the Vendor is relying upon the accuracy of each of such representations and warranties in connection with the sale of the Purchased Property and the completion of the other transactions hereunder, that, (i) if the Purchaser is a corporation, the Purchaser is a corporation existing under the laws of its jurisdiction of incorporation and has the corporate power to enter into and perform its obligations under this Agreement, (ii) this Agreement has been duly authorized, executed and delivered by the Purchaser and is a legal, valid and binding obligation of the Purchaser, enforceable against the Purchaser by the Vendor in accordance with its terms, (iii) the entering into performance of this Agreement by the Purchaser will not result in any violation of any agreement or instrument by which it is bound or of any judgment or order to which it is subject and, if the Purchase is a corporation, the articles or by-laws of the Purchaser, and (iv) the Collateral from and after its purchase by the Purchase from the Vendor hereunder be owned by Purchaser free of all Encumbrances, save for the Security Interest, the License, and those Encumbrances approved in writing by Vendor, and (v) the Purchased Property shall continue to be located at the location identified in the Invoice or at such other location as the Vendor may consent in writing.



AGREEMENT OF PURCHASE AND SALE AND TRANSFER OF PROPERTY

THIS AGREEMENT OF PURCHASE AND SALE AND TRANSFER OF PROPERTY (this "Agreement") made as of the _____ day of _____, 2009, between DeLeon White Vintage Images Ltd., (the "Vendor") and the person identified below as the "Purchaser" (the "Purchaser").

THIS AGREEMENT WITNESSES THAT, in consideration of the mutual covenants and agreements hereinafter contained and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged by each party), the parties hereby agree as follows:

1. **Purchase of Purchased Property** - On the terms and subject to the satisfaction of the conditions hereof, and subject to the License (as hereinafter defined) the Vendor hereby sells, transfers and assigns to the Purchaser, and the Purchaser hereby purchases from the Vendor, all of the Vendor's rights, title, interests, benefits and advantages to be derived or arising from, in and to the original artistic works (collectively, the "Photographs") identified in the invoice of even-date herewith (the "Invoice") and delivered to the Purchaser with this Agreement (collectively, the "Purchased Property"), free and clear of any and all security interests, mortgages, liens, claims, charges, licenses, leases, infringements by third parties, encumbrances or other adverse claims or rights or interests of any kind whatsoever (collectively, "Encumbrances"), but subject to the License. Without limiting the foregoing, the purchase of the Purchased Property will mean and include:
 - (a) **Title** - subject to the License (as hereinafter defined), all right, title and interest in the Purchased Property, including the rights to reproduce, adapt, telecommunicate to the public the work, in whole or in part, and to authorize same throughout the world;
 - (b) **Rights of Possession** - subject to the License (as hereinafter defined), the right to the use, license, reproduce, exploit, sell, distribute, donate or otherwise dispose of the Purchased Property, or any parts thereof in any manner and for any purpose the Purchaser see fit and any and all subsidiary rights therein;
 - (c) **Publication Rights** - subject to the License (as hereinafter defined), any and all publication rights in the Purchased Property, in whatever form, including the right to not publish, to publish in conjunction with other material, and to crop or re-title the Purchased Property; and
 - (d) **Goodwill** - subject to the License (as hereinafter defined), the goodwill associated with the Purchased Property together with the right of the Purchaser to represent the Purchaser as the owner of the Purchased Property in continuation of and in succession to the Vendor.
2. **Transfer of Title and Possession** - The execution and delivery of this Agreement by each of the Purchaser and the Vendor to the other shall operate as an absolute conveyance and transfer by the Vendor to the Purchaser of the Purchased Property as at the close of business on the date hereof (the "Effective Time").
3. **Purchase Price** - The aggregate purchase price (the "Purchase Price") payable by the Purchaser for the Purchased Property shall be the purchase price therefore identified in the Invoice, and shall be satisfied by the payment by the Purchaser to the Vendor by cheque or bank draft payable to or to the order of the Vendor of, (i) at the Effective Time, an amount equal to 29 percent of the Purchase Price, and (ii) on the day which is 4 years after the date of this Agreement first above-mentioned an amount equal to 71 percent of the Purchase Price, together with interest on such amount while it remains outstanding calculated in arrears on December 31 in each year while such part of the Purchase Price remains outstanding, both before and after each of maturity, default and judgment, from the Effective Time until



CULTURAL
HERITAGE
ASSOCIATION

MEMBERSHIP APPLICATION

Mr. Mrs. Ms. Dr.

Name: _____

Address: _____

_____ Apt. _____

City: _____ Prov.: _____

Postal Code: _____

Telephone: _____ E-Mail: _____

I hereby apply to become the following class of member in the Cultural Heritage Association of Canada.

Membership Class (select one):

- Individual (General)
 Individual (Academic)
 Individual (Professional)
 Institutional (General)
 Institutional (Academic)
 Institutional (Professional)

Membership Fee (select one):

- \$36.00 – Individual Membership (1 year)
 \$50.00 – Institutional Membership (1 year)
 \$100.00 – 5 Year Special Charter Membership (Individual/Institutional)

Please make cheque payable to the "Cultural Heritage Association" or "C.H.A."

Mailing Address: Cultural Heritage Association of Canada
9950 Highway #7, Head of Jeddore
Nova Scotia
B0J 1P0

DATED the _____ of _____, 2009.

Signature of Applicant

THANK YOU FOR YOUR SUPPORT

Vintage Iconic Archives



AGREEMENT PACKAGE

Codes (Office Use Only)

Participant's Name _____

Participant's Representative _____

Representative's Phone Number _____

Representative Group _____

Cheque Amounts 1. CHA _____ 3. Vintage Capital _____

2. White Collection _____ 4. Moos Collection _____

Date of Agreement _____

VIA Seminar Details (if Applicable) VIA Private Seminar VIA Public Seminar

City _____ Date _____ Time _____

DOCUMENT CHECKLIST

- Cultural Heritage Association Membership
- Purchase Agreement (DeLeon White)
- Vintage Capital Loan Agreement
- Purchase Agreement (Moos)
- Deed of Gift
- Limited Power of Attorney
- Acknowledgement of Risk

Notes (Office Use Only)



Vintage Iconic Archives



OCTOBER 1-15 2009

DUPLICATE THE GEAR

ONTARIO & MANITOBA

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5				
Cash Payment	Cheque 1 CHA Membership	Cheque 2 Purchase White Collection	Cheque 3 Prepaid Interest	Cheque 4 Cash for Moos Collection	Loan for Moos Collection	Donate Moos Collection	Value of Tax Credits (46.41%*)	Net Position (Cash)	Net Position (%)
\$27,000	\$100	\$10,800	\$7,290	\$8,810	\$118,943	\$127,753	\$59,290	\$32,290	120%
\$28,000	\$100	\$11,200	\$7,560	\$9,140	\$123,348	\$132,488	\$61,488	\$33,488	120%
\$29,000	\$100	\$11,600	\$7,830	\$9,470	\$127,754	\$137,224	\$63,685	\$34,685	120%
\$30,000	\$100	\$12,000	\$8,100	\$9,800	\$132,159	\$141,959	\$65,883	\$35,883	120%
\$31,000	\$100	\$12,400	\$8,370	\$10,130	\$136,564	\$146,694	\$68,081	\$37,081	120%
\$32,000	\$100	\$12,800	\$8,640	\$10,460	\$140,970	\$151,430	\$70,278	\$38,278	120%
\$33,000	\$100	\$13,200	\$8,910	\$10,790	\$145,375	\$156,165	\$72,476	\$39,476	120%
\$34,000	\$100	\$13,600	\$9,180	\$11,120	\$149,780	\$160,900	\$74,674	\$40,674	120%
\$35,000	\$100	\$14,000	\$9,450	\$11,450	\$154,186	\$165,635	\$76,871	\$41,871	120%
\$37,500	\$100	\$15,000	\$10,125	\$12,275	\$165,199	\$177,474	\$82,366	\$44,866	120%
\$40,000	\$100	\$16,000	\$10,800	\$13,100	\$176,212	\$189,312	\$87,860	\$47,860	120%
\$42,500	\$100	\$17,000	\$11,475	\$13,925	\$187,225	\$201,150	\$93,354	\$50,854	120%
\$45,000	\$100	\$18,000	\$12,150	\$14,750	\$198,239	\$212,988	\$98,848	\$53,848	120%
\$50,000	\$100	\$20,000	\$13,500	\$16,400	\$220,265	\$236,665	\$109,836	\$59,836	120%
\$60,000	\$100	\$24,000	\$16,200	\$19,700	\$264,318	\$284,018	\$131,813	\$71,813	120%
\$70,000	\$100	\$28,000	\$18,900	\$23,000	\$308,371	\$331,371	\$153,789	\$83,789	120%
\$80,000	\$100	\$32,000	\$21,600	\$26,300	\$352,424	\$378,724	\$175,766	\$95,766	120%
\$90,000	\$100	\$36,000	\$24,300	\$29,600	\$396,477	\$426,077	\$197,742	\$107,742	120%
\$100,000	\$100	\$40,000	\$27,000	\$32,900	\$440,530	\$473,430	\$219,719	\$119,719	120%
\$125,000	\$100	\$50,000	\$33,750	\$41,150	\$550,663	\$591,812	\$274,660	\$149,660	120%
\$150,000	\$100	\$60,000	\$40,500	\$49,400	\$660,795	\$710,195	\$329,601	\$179,601	120%
\$175,000	\$100	\$70,000	\$47,250	\$57,650	\$770,928	\$828,577	\$384,543	\$209,543	120%
\$250,000	\$100	\$100,000	\$67,501	\$82,399	\$1,101,325	\$1,183,724	\$549,367	\$299,367	120%
\$500,000	\$100	\$200,000	\$135,001	\$164,899	\$2,202,650	\$2,367,549	\$1,098,779	\$598,779	120%
\$1,000,000	\$100	\$400,000	\$270,002	\$329,898	\$4,405,300	\$4,735,198	\$2,197,605	\$1,197,605	120%

*These calculations are based upon the highest combined marginal rate of tax credit and savings as of March 31, 2009 and they assume that the donor has already made other donations of at least \$200 (in Ontario).

Be a part of History.



Vintage Iconic Archives



OCTOBER 1-15 2009

2009 REFERENCE CHART

ONTARIO & MANITOBA

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5				
Cash Payment	Cheque 1 CHA Membership	Cheque 2 Purchase White Collection	Cheque 3 Prepaid Interest	Cheque 4 Cash for Moos Collection	Loan for Moos Collection	Donate Moos Collection	Value of Tax Credits (46.41%*)	Net Position (Cash)	Net Position (%)
\$2,500	\$100	\$1,000	\$675	\$725	\$11,013	\$11,738	\$5,448	\$2,948	118%
\$3,000	\$100	\$1,200	\$810	\$890	\$13,216	\$14,106	\$6,547	\$3,547	118%
\$4,000	\$100	\$1,600	\$1,080	\$1,220	\$17,621	\$18,841	\$8,744	\$4,744	119%
\$5,000	\$100	\$2,000	\$1,350	\$1,550	\$22,027	\$23,576	\$10,942	\$5,942	119%
\$6,000	\$100	\$2,400	\$1,620	\$1,880	\$26,432	\$28,312	\$13,140	\$7,140	119%
\$7,000	\$100	\$2,800	\$1,890	\$2,210	\$30,837	\$33,047	\$15,337	\$8,337	119%
\$8,000	\$100	\$3,200	\$2,160	\$2,540	\$35,242	\$37,782	\$17,535	\$9,535	119%
\$9,000	\$100	\$3,600	\$2,430	\$2,870	\$39,648	\$42,518	\$19,732	\$10,732	119%
\$10,000	\$100	\$4,000	\$2,700	\$3,200	\$44,053	\$47,253	\$21,930	\$11,930	119%
\$11,000	\$100	\$4,400	\$2,970	\$3,530	\$48,458	\$51,988	\$24,128	\$13,128	119%
\$12,000	\$100	\$4,800	\$3,240	\$3,860	\$52,864	\$56,724	\$26,325	\$14,325	119%
\$13,000	\$100	\$5,200	\$3,510	\$4,190	\$57,269	\$61,459	\$28,523	\$15,523	119%
\$14,000	\$100	\$5,600	\$3,780	\$4,520	\$61,674	\$66,194	\$30,721	\$16,721	119%
\$15,000	\$100	\$6,000	\$4,050	\$4,850	\$66,080	\$70,929	\$32,918	\$17,918	119%
\$16,000	\$100	\$6,400	\$4,320	\$5,180	\$70,485	\$75,665	\$35,116	\$19,116	119%
\$17,000	\$100	\$6,800	\$4,590	\$5,510	\$74,890	\$80,400	\$37,314	\$20,314	119%
\$18,000	\$100	\$7,200	\$4,860	\$5,840	\$79,295	\$85,135	\$39,511	\$21,511	120%
\$19,000	\$100	\$7,600	\$5,130	\$6,170	\$83,701	\$89,871	\$41,709	\$22,709	120%
\$20,000	\$100	\$8,000	\$5,400	\$6,500	\$88,106	\$94,606	\$43,907	\$23,907	120%
\$21,000	\$100	\$8,400	\$5,670	\$6,830	\$92,511	\$99,341	\$46,104	\$25,104	120%
\$22,000	\$100	\$8,800	\$5,940	\$7,160	\$96,917	\$104,077	\$48,302	\$26,302	120%
\$23,000	\$100	\$9,200	\$6,210	\$7,490	\$101,322	\$108,812	\$50,500	\$27,500	120%
\$24,000	\$100	\$9,600	\$6,480	\$7,820	\$105,727	\$113,547	\$52,697	\$28,697	120%
\$25,000	\$100	\$10,000	\$6,750	\$8,150	\$110,133	\$118,282	\$54,895	\$29,895	120%
\$26,000	\$100	\$10,400	\$7,020	\$8,480	\$114,538	\$123,018	\$57,093	\$31,093	120%

*These calculations are based upon the highest combined marginal rate of tax credit and savings as of March 31, 2009 and they assume that the donor has already made other donations of at least \$200 (in Ontario).

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(10.1) For the purposes of subparagraph 69(1)(b)(ii), subsection 70(5) and sections 110.1, 207.31 and this section, where at any time the Canadian Cultural Property Export Review Board or the Minister of the Environment determines or redetermines an amount to be the fair market value of a property that is the subject of a gift described in paragraph 110.1(1)(a), or in the definition "total charitable gifts" in subsection (1), made by a taxpayer within the two-year period that begins at that time, an amount equal to the last amount so determined or redetermined within the period is deemed to be the fair market value of the gift at the time the gift was made and, subject to subsections (6), (7), (7.1) and 110.1(3), to be the taxpayer's proceeds of disposition of the gift.

Cultural property that is either sold or donated to a designated institution is exempt from capital gains tax: subparagraph 39(1)(a)(i.1). *Malette*, [2004] 1 C.T.C. 2125 (TCC); reversed [2004] 4 C.T.C. 24 (FCA), was an appeal from a Review Board valuation. See also *Marechal*, 2004 CarswellNat 2733 (TCC); aff'd [2006] 4 C.T.C. 198 (FCA).

Cultural Property Export and Import Act (Canada)

Under subsection 32(1) of the Cultural Property Export and Import Act (Canada) ("Cultural Act"), where a person disposes of or proposes to dispose of an object to an institution or a public authority designated by the Minister (appointed under the Cultural Act) under subsection 32(2) of the Cultural Act, the person, institution or public authority may request that the Canadian Cultural Property Export Review Board established under the Cultural Act ("the Review Board") determine, (i) whether the object meets the criteria for cultural property set out in paragraphs 29(3)(b) and (c) of the Cultural Act, and (ii) the FMV of the property.

Subsection 32(4) of the Cultural Act provides that, where the Review Board receives such a request, it shall, "unless the circumstances of a particular case require otherwise", make a determination within 4 months of the receipt of the request.

Subsection 32(5) of the Cultural Act provides that the Review Board, where it has made a determination under subsection 32(4), (a) shall, at the request of the disposing or receiving party made within 12 months of the initial determination by the Review Board, redetermine the FMV of the object (and shall do so within 4 months of the request unless the circumstances require otherwise – s. 32(6)), and (ii) may on its own initiative and at any time redetermine the FMV of the object. Subsection 32(8) provides that the Review Board shall not redetermine the FMV of an object more than once, unless the circumstances require otherwise.

Under section 33.1, a person who has irrevocably disposed of an object to a designated institution or public authority the FMV of which has been redetermined under subsection 32(5) may, within 90 days of the redetermination, appeal the redetermination to the Tax Court of Canada. Such appeal must use the General Procedure: *Marechal*, 2004 CarswellNat 2733 (TCC); aff'd [2006] 4 C.T.C. 198 (FCA). Such an appeal may not be brought if the person only proposes to dispose of the object, and has not actually disposed of it (subsection 32(9)).

Status of Review Board Determination Under the Income Tax Act (Canada)

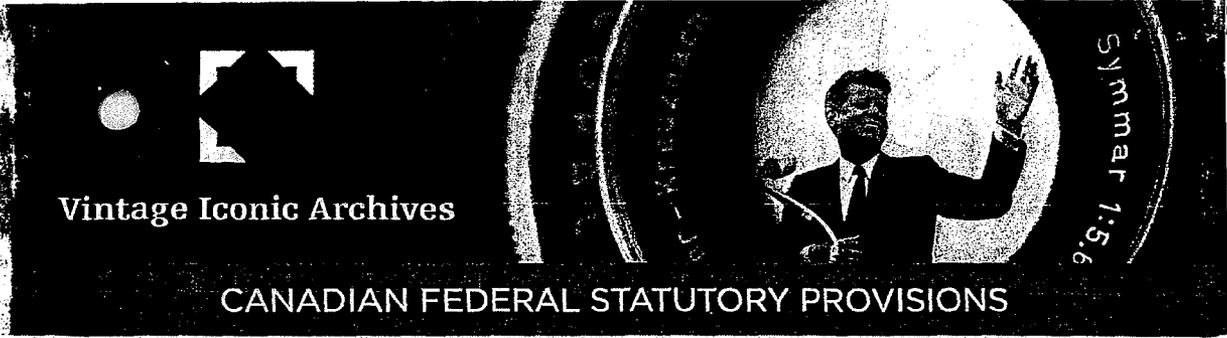
Under subsection 118.1(10.1), if the FMV of a property is determined by the Review Board, that value will apply to the property for all income tax purposes related to charitable gifts for two years from the determination.

By virtue of subsection 118.1(11) and 165(1.2) of the ITA, there is no appeal from an assessment or reassessment of a taxpayer's tax, interest or penalties where it is based on a Review Board valuation. These subsections provide as follows:

118.1(11) Notwithstanding subsections 152(4) to (5), such assessments or reassessments of a taxpayer's tax, interest or penalties payable under this Act for any taxation year shall be made as are necessary to give effect

- (a) to a certificate issued under subsection 33(1) of the Cultural Property Export and Import Act or to a decision of a court resulting from an appeal made pursuant to section 33.1 of that Act; or
- (b) to a certificate issued under subsection (10.5) or to a decision of a court resulting from an appeal made pursuant to subsection 169(1.1).

165(1.2) Notwithstanding subsections (1) and (1.1), no objection may be made by a taxpayer to an assessment made under subsection 118.1(11), 152(4.2), 169(3) or 220(3.1) nor, for greater certainty, in respect of an issue for which the right of objection has been waived in writing by the taxpayer.



Vintage Iconic Archives

CANADIAN FEDERAL STATUTORY PROVISIONS

Income Tax Act (Canada)

"Total cultural gifts" is defined in subsection 118.1(1) of the Income Tax Act (Canada) ("ITA") as follows:

"total cultural gifts" of an individual for a taxation year means the total of all amounts each of which is the fair market value of a gift

- (a) of an object that the Canadian Cultural Property Export Review Board has determined meets the criteria set out in paragraphs 29(3)(b) and (c) of the Cultural Property Export and Import Act, and
- (b) that was made by the individual in the year or in any of the 5 immediately preceding taxation years to an institution or a public authority in Canada that was, at the time the gift was made, designated under subsection 32(2) of the Cultural Property Export and Import Act either generally or for a specified purpose related to that object,

to the extent that those amounts were

- (c) not deducted in computing the individual's taxable income for a taxation year ending before 1988, and
- (d) not included in determining an amount that was deducted under this section in computing the individual's tax payable under this Part for a preceding taxation year;

Bill C-10 (which requires re-introduction in Parliament) contains a proposal to amend the first portion of the above definition as follows: "total cultural gifts", in respect of an individual for a taxation year, means the total of all amounts each of which is the eligible amount of a gift".

"Total cultural gifts" is included in "total gifts" by virtue of paragraph (c) of the definition of "total gifts" in subsection 118.1(1) of the ITA. "Total cultural gifts" are not subject to the 75 percent net annual income limitation applicable to "charitable gifts" generally under paragraph (a) of the definition of "total gifts" in subsection 118.1(1) of the ITA, and can accordingly be applied against 100 percent of net annual income.

By virtue of subsection 118.1(3) of the ITA, a taxpayer may deduct from his or her tax otherwise payable an amount equal to 29 percent of the individuals "total gifts" for the tax year in excess of \$200. The credit is increased to between 40 percent and 50 percent by a parallel provincial tax credit.

By virtue of paragraph (b) of the definition of "total cultural gifts" in subsection 118.1(1) of the ITA, a taxpayer may carry-forward up to 5 years the tax credit associated with a gift of cultural property to a registered charity.

Proposed subsection 248(35) deems the FMV of donated property to a qualified donee to be the donor's cost of the property where the donor bought the property within 3 years of the donation or within 10 years of the donation and it is reasonable to conclude that one of the main reasons that the donor acquired the property was to donate the property. However, and by virtue of proposed paragraph 248(37)(c), proposed subsection 248(35) does not apply to gifts of cultural property the value of which has been certified by the Review Board.

Subsections 118.1(10) and (10.1) of the ITA provide as follows:

- (10) For the purposes of paragraph 110.1(1)(c) and the definition "total cultural gifts" in subsection (1), the fair market value of an object is deemed to be the fair market value determined by the Canadian Cultural Property Export Review Board.

Continued over ...

Vintage Iconic Archives

NOVEMBER 2009

CASH FLOW & TAX CALCULATION

\$10,000 CASH PAYMENT

ONTARIO & MANITOBA

NOVEMBER 1-15 **NOVEMBER 16-31** **DECEMBER 16-31**

CHA Membership	STEP 1	\$100	\$100	\$100
Purchase White Collection	STEP 2	\$4,000	\$4,000	\$4,000
Prepaid Interest	STEP 3	\$2,350	\$2,200	\$1,900
Cash for Moos Collection	STEP 4	\$3,550	\$3,700	\$4,000
Total Cash Payment		\$10,000	\$10,000	\$10,000
Loan for Moos Collection		\$38,340	\$35,894	\$31,000
Donate Moos Collection (Value of Cash + Loan)	STEP 5	\$41,890	\$39,594	\$35,000
Value of Tax Credits*		\$19,441	\$18,376	\$16,244
Net Position (Cash)		\$9,441	\$8,376	\$6,244
Net Position (%)		94%	84%	62%

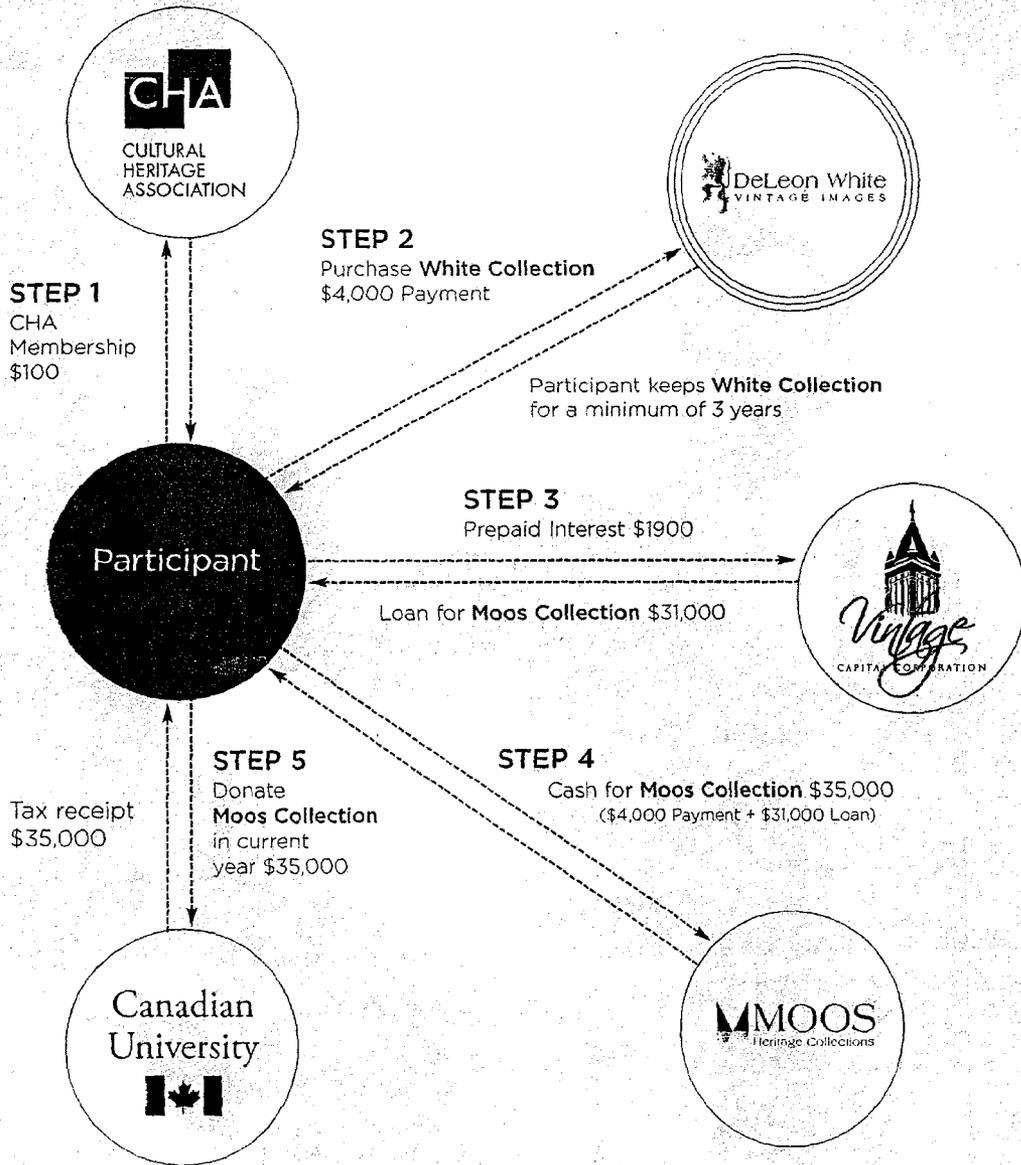
*These calculations are based upon the highest combined marginal rate of tax credit and savings as of March 31, 2009 and they assume that donor has already made other donations of at least \$200.

Be a part of

Vintage Iconic Archives

\$10,000 CASH PAYMENT EXAMPLE

DECEMBER 16-31 2009







Vintage Iconic Archives

OCTOBER 16-31 2009

QUICK REFERENCE CHART

ONTARIO/MANITOBA

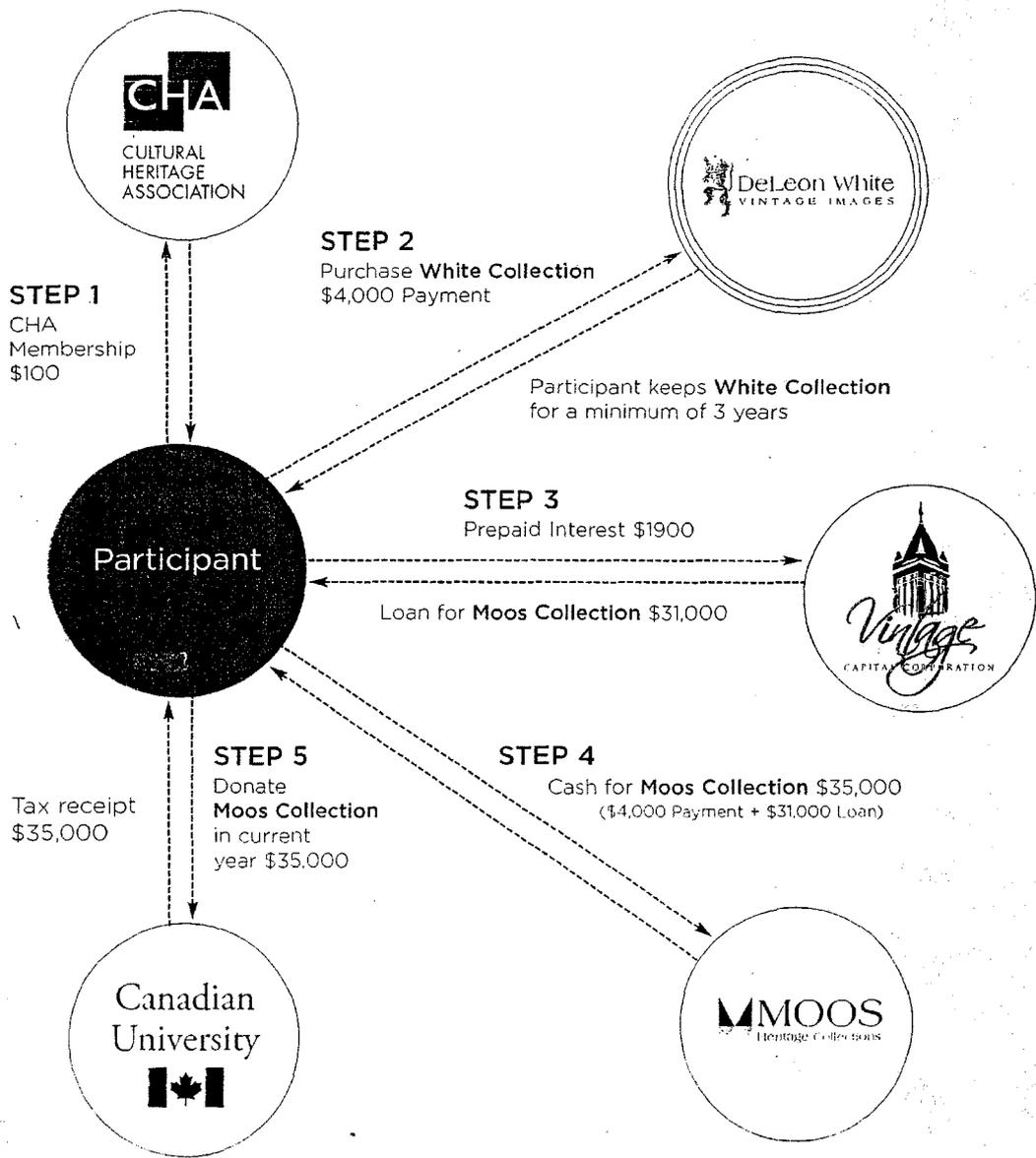
Cash Payment	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5		Value of Tax Credits (46.41%*)	Net Position (Cash)	Net Position (%)
	Cheque 1 Membership CHA	Cheque 2 Purchase White Collection	Cheque 3 Prepaid Interest Vintage Capital	Cheque 4 Cash for Moos Collection	Loan for Moos Collection	Donate Moos Collection			
\$2,500	\$100	\$1,000	\$638	\$762	\$10,402	\$11,164	\$5,151	\$2,681	107%
\$3,000	\$100	\$1,200	\$765	\$935	\$12,482	\$13,417	\$6,227	\$3,227	108%
\$4,000	\$100	\$1,600	\$1,020	\$1,280	\$16,643	\$17,923	\$8,315	\$4,318	108%
\$5,000	\$100	\$2,000	\$1,275	\$1,625	\$20,804	\$22,429	\$10,409	\$5,409	108%
\$6,000	\$100	\$2,400	\$1,530	\$1,970	\$24,965	\$26,935	\$12,500	\$6,500	108%
\$7,000	\$100	\$2,800	\$1,785	\$2,315	\$29,126	\$31,440	\$14,592	\$7,592	108%
\$8,000	\$100	\$3,200	\$2,040	\$2,660	\$33,286	\$35,946	\$16,683	\$8,633	109%
\$9,000	\$100	\$3,600	\$2,295	\$3,005	\$37,447	\$40,452	\$18,774	\$9,774	109%
\$10,000	\$100	\$4,000	\$2,550	\$3,350	\$41,608	\$44,958	\$20,865	\$10,865	109%
\$11,000	\$100	\$4,400	\$2,805	\$3,695	\$45,769	\$49,464	\$22,956	\$11,956	109%
\$12,000	\$100	\$4,800	\$3,060	\$4,040	\$49,930	\$53,969	\$25,047	\$13,047	109%
\$13,000	\$100	\$5,200	\$3,315	\$4,385	\$54,090	\$58,475	\$27,138	\$14,138	109%
\$14,000	\$100	\$5,600	\$3,570	\$4,730	\$58,251	\$62,981	\$29,229	\$15,229	109%
\$15,000	\$100	\$6,000	\$3,825	\$5,075	\$62,412	\$67,487	\$31,321	\$16,321	109%
\$16,000	\$100	\$6,400	\$4,080	\$5,420	\$66,573	\$71,993	\$33,412	\$17,412	109%
\$17,000	\$100	\$6,800	\$4,335	\$5,765	\$70,734	\$76,498	\$35,503	\$18,503	109%
\$18,000	\$100	\$7,200	\$4,590	\$6,110	\$74,894	\$81,004	\$37,594	\$19,594	109%
\$19,000	\$100	\$7,600	\$4,845	\$6,455	\$79,055	\$85,510	\$39,685	\$20,685	109%
\$20,000	\$100	\$8,000	\$5,100	\$6,800	\$83,216	\$90,016	\$41,776	\$21,776	109%
\$21,000	\$100	\$8,400	\$5,355	\$7,145	\$87,377	\$94,521	\$43,867	\$22,867	109%
\$22,000	\$100	\$8,800	\$5,610	\$7,490	\$91,538	\$99,027	\$45,959	\$23,959	109%
\$23,000	\$100	\$9,200	\$5,865	\$7,835	\$95,698	\$103,533	\$48,050	\$25,050	109%
\$24,000	\$100	\$9,600	\$6,120	\$8,180	\$99,859	\$108,039	\$50,141	\$26,141	109%
\$25,000	\$100	\$10,000	\$6,375	\$8,525	\$104,020	\$112,545	\$52,232	\$27,232	109%
\$26,000	\$100	\$10,400	\$6,630	\$8,870	\$108,181	\$117,050	\$54,323	\$28,323	109%

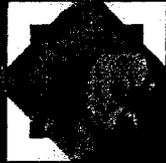
*These calculations are based upon the highest combined marginal rate of tax credit and savings as of March 31, 2009 and they assume that the donor has already made other donations of at least \$200.

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\$10,000 CASH PAYMENT EXAMPLE DECEMBER 16-31 2009





Vintage Iconic Archives

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Protected

Vintage Iconic Archives Publicity Materials Assessment
By: Ashley Belanger

Terms mentioned that are directly associated with the Canadian Cultural Properties Export and Import Review Board (CCPERB) certification and designation programs.

Terms	# of Mentions
CCPERB	11
CPEIA	10
OSNI	2
Fair Market Value	5
Minister of Canadian Heritage	1

While mentioning these terms is not prohibited, their use within the text draws a questionable link between the VIA Project and the activities carried out by CCPERB. The use of terms set out by the Cultural Properties Export and Import Act (CPEIA) and the tax incentives administered by CCPERB on behalf of CRA lends legitimacy to VIA. What is more alarming is that there are five instances, within a document that contains only seven pages of text, where phrases are copied directly from CCPERB publications including the Annual Report 2008-2009, discussion documents concerning the CPEIA and the CCPERB website.

The CRA Fact Sheet on Tax Shelters involving "art flipping" warns individuals to avoid schemes where art is bought at low prices and then donated for a charitable receipt that is substantially higher than the purchase price. This project gets around this by going through the Review Board for certification. In addition it helps the "approved vendors" establish an inflated market by flipping, not one but potentially two collections of photographs. It is not even clear that the collectors turned donors will benefit from this scheme. While this document does not project specific returns expected through tax receipts, the adjectives used to describe "tax benefits" include "valuable," "significant" and "substantial."

General Observations:

- It is stipulated that "properties" must first be acquired from White at a percentage of the actual price of the collection and retained by the buyer for at least three years. "Collectors" can use their collection as collateral for obtaining a loan, for the entire value of the collection which is twice what they paid for it, from the Vintage Capital Corporation. The buyer then uses the funds to purchase a higher priced collection from Moos which can then be donated to a Canadian University. While the chart indicates that there are 5 easy steps to the program, the inner workings of this scheme are not fully explained. The scheme is not simply contingent on the FMV being higher than the purchase price when the object is certified. The extra step allows the donor to use money that they don't have in order to purchase properties for donation and certification. It is not clear how this scheme benefits the institutions?

Protected

- Fair Market Value is not defined anywhere in the document, however it alludes to the fact that FMV “maybe in excess of the purchase price” of cultural properties up for donation.
- Fair Market Value is subtly equated with the other than monetary value of the photography collections, i.e. research and historical value to Canadians. They state, “As collectors first, and thereafter as donors, we can ensure the preservation of these *captivating and intensely valuable* artifacts, while receiving *significant personal tax benefits* in the process.” italics added. Again they add legitimacy to their project by stating, “Participants in the *VIA Project* will realize tax benefits as contemplated and intended by law.”
- OSNI is mentioned only twice and nowhere is it mentioned that OSNI is not a given but that it is determined by the Review Board. Again, the document is making a subtle link between OSNI and the potential FMV that “can be” in excess of the purchase price. They state, “The vintage photographs themselves are *unique artifacts of unquestionable historic importance*. As awareness of their *iconic qualities* grows in the marketplace, photos from these collections are virtually assured to become more scarce and *will increase in rarity and value over time*.” italics added. Are they making predictions about the market or are they trying to influence it? Why are there only two vendors that are approved? Why do individuals have to be members of the Cultural Heritage Association of Canada?
- The document also makes it seem as if CCPERB determines the FMV of cultural property by pulling numbers out of the air. The steps involved in the application are not mentioned in this document.

**Pages 481 to / à 483
are not relevant
sont non pertinentes**

DeLeon White Website link to collections



Collection



DELEON WHITE VINTAGE IMAGES 2010

<http://www.deleonwhitevintageimages.ca/collection.php>

09/07/2010



[Home](#) [the Company](#) [the Archive](#) [New Photography](#) [Contact](#) [Links](#)

About Sovfoto/Eastfoto

Sovfoto/Eastfoto is a stock photo agency specializing in photography from Russia, the former Soviet Republics, Eastern Europe, and China. We are one of the world's foremost sources of images covering all aspects of historical, political, social, cultural, and economic life under Communism and today - much of it impossible to find anywhere else in the world - and we continue to receive regular coverage of all current events and feature material.

Established in 1932, Sovfoto was the only American agency to receive the best of Soviet photojournalism and, after World War II, we were the exclusive source of photojournalistic material from China and the Eastern European nations. The historical archive features a variety of extensive special collections which include Russian pre-Revolutionary history, Russian and Chinese Revolutions, World War II, the Korean and Vietnam Wars (as seen from the other side), the Soviet Space Program, and the fall of Communism in the 1990s with the subsequent emergence of the Eastern European countries as democratic states.

We currently represent 30 independent photographers as well as ITAR-TASS in Russia, the Xinhua News Agency in China, CTK in the Czech Republic, MTI in Hungary, Rompres in Rumania, TransitArchiv in Germany, and other national news agencies. We also handle special assignments for photographers in the countries we cover.

Sovfoto images regularly appear in educational, special interest, and business/trade books and periodicals; newspapers and news magazines; and advertisements. The knowledgeable staff at Sovfoto is always helpful in locating just the right photographs from this unique and comprehensive collection.



<http://www.sovfoto.com/about.html>

00072010

Collections

"The Sovfoto archive is of unquestionable status..."

Many of the photographs stand out as artistically remarkable and portray strong images as well as documentation of the human experience... The Sovfoto archive presents a visual depository for rich interdisciplinary studies, including photography, sociology, psychology and history... The annotations on the back of each photograph further enables the researcher to delve into invaluable historical layers of knowledge that would require a long time to find in other sources...

THE SOVFOTO ARCHIVE IS THE ONLY ONE OF ITS KIND IN NORTH AMERICA.

Dr. Margarita Tupitsyn, RENOWNED EXPERT ON RUSSIAN PHOTOGRAPHY

"Sovfoto represents an excellent photographic narrative of Soviet history,

providing people everywhere with an image of the "new Soviet man and woman" that the Kremlin hoped would be emulated around the world. They were posed and, except for the war photographs, not usually intended to even show reality. They illustrated what Soviet leaders aspired their citizens and the workers of the world to become. In short, they are classic representations of what the Soviets called Socialist Realism."

Dr. J. Larry Black, DIRECTOR OF THE CENTRE FOR RESEARCH ON CANADIAN-RUSSIAN RELATIONS



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PERMANENT
COLLECTION

Highlights
New Acquisitions

The Sovfoto Archive

In 2001 the MaclarenArtCentre became the recipient of the Sovfoto Archive, an extraordinary archive comprising 23,116 vintage Soviet press photographs. This archive contains the most comprehensive photographic portrayal of the Stalinist USSR that exists outside of the state archives in Moscow.

The Sovfoto Archive consists of two distinct halves: World War II and Militaria (approximately 10,000 photographs) and Images from Daily Life (approximately 13,000 photographs) organized into 52 categories and 162 sub-categories. Covering a wide range of areas from Soviet society, these state-sanctioned photographs tell the official story of the Soviet Union from 1930 to 1959. Republics and nationalities, economy, industry and agriculture, politics, the sciences and the arts, leaders and personalities are all extensively documented. The government's overall aim was propagandistic: to promote the accomplishments of socialism. In the late 1930s, Soviet photographers were sent off to the furthest reaches of the Soviet empire to record life and progress so that their pictures could be used in the Soviet pavilions at international fairs. With the outbreak of World War II, many Soviet photographers became war correspondents, producing images of great intimacy and passion. The photographs show images of massive destruction, heroic battlefields, German atrocities, and the day-to-day experiences of the troops. The photographic innovations of the revolutionary avant-garde were incorporated into war photography, generating both inventive and functional documents.

The archive contains images taken by many anonymous photographers, as well as the foremost Soviet photographers, documenting a period of history in the twentieth century which has had a very lasting impact. It includes hundreds of examples of photographs by some of the most important Soviet artists of their time. After the crackdown of 1932, many of the Soviet Union's leading avant-garde photographers found that their only available means of expression was press photography.

Dr. Margarita Tupitsyn, renowned expert on Russian photography, has written:

"The Sovfoto archive is of unquestionable status... Many of the photographs stand out as artistically remarkable and strong images as well as documentation of the human experience... The Sovfoto archive presents a visual depository for rich interdisciplinary studies, including photography, sociology, psychology and history... The annotations on the back of each photograph further enables the researcher to delve into invaluable historical layers of knowledge that would require a long time to find in other sources... The Sovfoto archive is the only one of its kind in North America."

SOVFOTO was established in New York by the Soviet government in the early 1930s and was the primary Soviet photographic agency and archive in the west. Its function was to disseminate Soviet photographs to the American press. The agency came under private ownership during the 1950s and continues to operate as Sovfoto/Eastfoto, a stock photo agency specializing in photography from Russia, the former Soviet Republics, Eastern Europe, and China. They are one of the world's foremost sources of images covering all aspects of historical, political, social, cultural, and economic life under Communism. Many of the photographs in the Sovfoto Archive were commissioned by such government sponsored organizations as Telegraph Agency of the Soviet Union (TASS/Telegrafnoe agestvo Sovetskogo Souza), VOKS or Soyuzfoto (Union Photo). The vast majority of photographs are numbered and have descriptions typed in English on the verso. They are also stamped in ink indicating the photographic agency, the necessary photo credit and terms of use. The Maclaren acquired this vast archive through an anonymous donor.

The Sovfoto Archive is a tremendous resource that is being utilized and contextualized in numerous ways, augmenting the Maclaren's collection of works by contemporary Canadian artists whose practices are influenced by the history of documentary photography. For example, the MaclarenArtCentre unveiled eighty-one of these vintage photographic prints in the 2007 exhibition Broken Promises: Soviet Photography in the Age of Stalin. As part of this project, Olexander Wasenko created a drawing installation in which the artist worked from five photographs in the archive in order to shed light on collective farming implemented by Stalin in the Ukraine. It is through propaganda devices such as the Sovfoto Archive that the Soviet Union was able to demystify the devastation and death of millions of people. As Wasenko cautions:

"One must bear in mind that this archive presents only state-approved images, sanitized and contrived by the Soviet state and intended for Western readers. This state-sanctioned collection is a compelling one, not only for what it contains, but what it neglects. Many realities of the totalitarian society such as dismal living conditions, purges, deportations, terror, coerced labour are not represented. Through the Sovfoto collection we enter the black and white vortex of a state-induced hallucination of the 'New Soviet Man'."

In an effort to increase the accessibility of the Sovfoto Archive, the Maclaren has begun to digitally scan both the front (recto) and



the back (verso) of each photograph to allow researchers, curators, scholars and students the ability to uncover and discover the rich resource of information this archive possesses. By digitizing the entire collection, the archive can be preserved and cared for to a higher degree and the handling of the actual prints can be significantly decreased. The Donner Canadian Foundation has provided a \$30,000, two-year grant to undertake the digitization. This grant is being administered through the Centre for Research on Canadian-Russian Relations (CRCR), Laurentian University at Georgian College in Barrie. Digitizing Sovfoto will allow researchers from across the globe to have access to this impressive archive. Dr. J. Larry Black, director of the CRCR, explains:

"Sovfoto represents an excellent photographic narrative of Soviet history, providing people everywhere with an image of the "new Soviet man and woman" that the Kremlin hoped would be emulated around the world. They were posed and, except for the war photographs, not usually intended to even show reality. They illustrated what Soviet leaders aspired their citizens and the workers of the world to become. In short, they are classic representations of what the Soviets called Socialist Realism."

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not sell, issue, or accept consideration in respect of a tax shelter before an identification number has been issued, are liable to a penalty. While this penalty or related interest is outstanding, no participant in the tax shelter can claim the tax benefits associated with the tax shelter.

Cautionary steps for participating in tax shelter arrangements

Anyone considering entering into a tax shelter arrangement should obtain independent professional advice from a tax advisor before signing any documents. In addition, they should:

- know who they are dealing with, and request the prospectus or offering memorandum and any other documents available in respect of the investment and carefully read them;
- pay particular attention to any statements or professional opinions in the documents that explain the income tax consequences of the investment. Often, these opinions will tell the investor about the problems that can be expected and suggest that the investor obtain independent legal advice;
- not rely on verbal assurances from the promoter or others-get them **in writing**; and
- ask the promoter for a copy of any advance income tax ruling provided by the CRA in respect of the investment. Read the ruling given and any exceptions in it.

Individual taxpayers should be aware that the CRA could normally reassess returns up to three years after the date of assessment. The fact that tax shelter benefits were accepted on initial assessment should not be interpreted as acceptance of the claim by the CRA. It may take more than one year to complete a tax shelter audit.

More information

For more information, consult the following documents:

Tax Alerts:

- Warning: Schemes that promote big tax losses or deductions are not worth the risk (April 2009)
- Warning: Canada Revenue Agency has denied over \$2.5 billion in tax shelter gifting arrangement donations (November 2008)
- Warning: Participating in tax shelter gifting arrangements is likely to result in a tax bill! (August 2007)
- Tax shelter donation arrangements (October 2006)
- Tax shelter donation arrangements (November 2005)

Fact sheets:

- Tax shelter donation arrangements (November 2004)
- Tax shelter donation arrangements (November 2003)
- Art-donation schemes or "art flipping" (November 2002)
- Canada Customs and Revenue Agency Reminds Investors of Risks Associated with Tax Shelters (November 2000)
- Canada Customs and Revenue Agency Issues Warning on Art Donation Scheme (December 1999)
- What is a Tax Shelter? (February 1998)

Date Modified: 2007-11-28

<http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html>

12/07/2010

<http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html>

12/07/2010



Canada

[About the CRA](#) > [Tax Alert](#)

Aggressive tax planning

The Canada Revenue Agency (CRA) recognizes that you are entitled to arrange your affairs as provided for under the law to reduce your tax liability and to receive the benefits to which you are entitled. However, aggressively pushing the limits creates a risk of crossing the line, the line between acceptable tax planning and what is considered aggressive or abusive tax planning.

Aggressive tax planning arrangements often have some legal basis in a very technical sense, but they go beyond what Parliament intended when the law was passed. In general, aggressive tax planning arrangements are made for the primary purpose of avoiding the payment of the required taxes, and thus could be in violation of the law.

In these pages, you will find information about tax shelters, tax havens, and other domestic and international aggressive tax planning issues. These will help you recognize and avoid aggressive tax planning schemes where you could end up paying significant penalties, interest, and taxes, and lose your capital.

If it sounds too good to be true, or whenever you are dealing with a situation that is out of the ordinary for you, you might want to consult with a trusted and knowledgeable tax advisor who will explain to you the risks and consequences of various tax planning arrangements.

Visit this site regularly to make sure you have the most up-to-date information available from the CRA.

Date Modified: 2005-11-10



Media > Fact sheets > 2002

Fact sheet

Art-donation schemes or art flipping

November 2002

Donating art and other gifts in kind to registered charities or other specified institutions is a legitimate charitable activity that is encouraged by the Canadian tax system. However, taxpayers should be aware of the risks associated with certain art-donation schemes--often referred to as "art flipping"--which have the effect of cheating the government out of taxes that should be paid.

What is an art-donation or "art-flipping" scheme?

- **Step 1:** A promoter gives a person the opportunity to purchase one or more works of art or another item of speculative value at a relatively low price. The proposal is that the promoter will work with the person to make arrangements for donating the works of art or other items to a Canadian registered charity or other specified institution.
- **Step 2:** The person donates the art or other item and receives a tax receipt from the charity or other specified institution that is based on an appraisal arranged by the promoter. The appraised value of the art is substantially higher than the cost paid by the person.
- **Step 3:** When the person claims the receipt on his or her next tax return, it generates a tax saving that is higher than the amount paid for the art in the first place.

Example: A person purchases three paintings at \$200 each for a total of \$600, on the assurance that the paintings' actual market value is substantially higher. As arranged by the promoter, the person donates all three paintings to a registered charity. The receiving charity accepts the paintings and issues tax receipts at \$1,000 for each painting based on the appraisal arranged by the promoter.

When the person claims the \$3,000 on his or her next tax return, the tax saving generated will be approximately \$1,500 (depending on the marginal tax rate) or about \$900 more than the initial purchase cost of \$600.

What are the potential penalties?

Penalties vary, depending on the role played in the art-donation scheme:

- **Individuals:** If the Canada Customs and Revenue Agency (CCRA) determines that an individual's donation is not a true gift or that the work of art's appraised value is inflated, the donation claimed will be disallowed or adjusted.

Depending on the circumstances, the CCRA may also apply penalties.

- **Third parties (promoters, appraisers, etc.):** On June 29, 2000, the CCRA instituted new penalty provisions to deter third parties from making false statements or omissions.

The third-party civil penalties are based on the amount of tax the third party caused others to evade (Information Circular 01-1, Third-Party Civil Penalties).

This can include the charity or institution itself, if it knew--or if it can reasonably be

expected to have known--that the appraised values were incorrect.

- **Charities or other specified institutions:** In addition to third-party penalties, a charity or other institution may face loss of its registered status.

What should taxpayers do?

- Beware of advertisements that sell batches of art or shares in art or other speculative property that are valued at several times their cost and that promise substantial tax savings through charitable tax receipts. Be especially wary if you do not get to see the art, or if the charity has been pre-selected for you.

- Ask for certification to prove that the **appraiser is a qualified and independent party** who is not connected to the promoters or sellers of the art.

Generally, membership in a professional association is a good indication of an appraiser's qualifications.

- Pay close attention to statements or professional opinions in advertisements or other documents that explain the **income-tax consequences** of the investment.

Often, these opinions will describe problems that can be expected and will suggest that the investor get independent legal advice.

- Ask promoters and others to provide **assurances of the transactions' legality in writing**.

- Ask the promoter for a copy of any **advance income tax rulings** from the CCRA about investments and donations.

Review the rulings carefully.

- **Before signing** any documents, consult a **professional tax advisor** to obtain competent and independent advice.

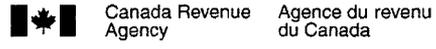
For more information...

Please contact a CCRA [tax services office](#) if you would like more information.

This document is also available for [download in PDF format](#).

[For media information](#)

Date Modified: 2002-11-15



Gifts and Income Tax

2009

P113(E) Rev. 09

Canada

Is this pamphlet for you?

Are you an individual planning to give property to your favourite charity? Do you own land or a building, or have stocks or bonds that you would like to give to a registered charity? Do you own an oil painting, stamp collection, etching, sculpture, antique, or coin set that you would like to give to a gallery or museum? Are you having your gift appraised? If so, the decisions you make may affect your tax situation.

This pamphlet will provide you with information about making a gift in 2009. It includes income tax changes that have been announced, but were not law at the time of printing. Once they become law, they will be effective as of the date indicated.

If you require information about a gift made in a previous year, you will need a version of this pamphlet for the year in which you made your gift. You can get previous versions of this pamphlet from our Web page at www.cra.gc.ca/E/pub/tg/p113 or by calling 1-800-959-2221.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3 by going to www.cra.gc.ca/alternate or by calling 1-800-959-2221. You can also get your personalized correspondence in these formats by calling 1-800-959-8281.

La version française de cette publication est intitulée *Les dons et l'impôt*.

www.cra.gc.ca

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Definitions

In this section, we define some terms that we use in this pamphlet.

Adjusted cost base (ACB) – Usually the cost of a property plus any expenses to acquire it, such as commissions and legal fees. It also includes capital expenditures, such as the cost of additions and improvements to the property. You cannot add current expenses, such as maintenance and repair costs, to the cost base of a property. For more information on ACB, read Chapter 3 of Guide T4037, *Capital Gains*.

Arm's length transaction – A transaction between persons who act independently of each other. Related persons are not considered to deal with each other at arm's length. Related persons include individuals connected by a blood relationship, marriage or common-law partnership, or adoption (legal or in fact). Also, a corporation and a shareholder who controls the corporation are related.

Unrelated persons usually deal with each other at arm's length. However, this might not be the case if one person is under the influence or control of the other, or if the persons are considered to be acting in concert. For more information, see Interpretation Bulletin IT-419, *Meaning of Arm's Length*.

Eligible amount of the gift – This is the amount by which the fair market value (FMV) of the gifted property exceeds the amount of an **advantage**, if any, received or receivable for the gift. Under proposed changes, there are situations in which the eligible amount may be deemed to be nil. For more information, see "Receipts" on page 11 and "Deemed fair market value" on page 13.

The **advantage** is generally the total value of any property, service, compensation, use or any other benefit that you are entitled to as partial consideration for, or in gratitude for, the gift. The **advantage** may be contingent or receivable in the future, either to you or a person or partnership not dealing at arm's length with you.

For example, you donate \$1,000 to the Anytown Ballet Company, which is a registered charity. In gratitude, the company provides you with three tickets to a show that are valued at \$150. You are therefore considered to have received an **advantage** of \$150. The **eligible amount** of the gift is \$850 (\$1,000 – \$150).

Under proposed changes, for gifts made after February 18, 2003, the **advantage** also includes any limited-recourse debt in respect of the gift at the time it was made. For example, there may be a limited-recourse debt if the property was acquired through a tax shelter that is a gifting arrangement. In this case, the **eligible amount** of the gift will be reported in box 13 of Form T5003, *Statement of Tax Shelter Information*. For more information on gifting arrangements and tax shelters, see Guides T4068, *Guide for the T5013 Partnership Information Return*, and T4068-1, *2009 Supplement to the 2006 T4068*.

Fair market value (FMV) – This is usually the highest dollar value you can get for your property in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other.

Note

For the purposes of this pamphlet, there are certain situations in which the FMV will be deemed to be less than the actual FMV of the property described above. For more information, see "Deemed fair market value" on page 13.

Gifts and income tax

If you made a gift of money or other property to certain institutions, you may be able to claim federal and provincial or territorial non-refundable tax credits when you file your return, provided that you receive an official receipt from the institution(s). If you lived in Quebec on December 31, claim your provincial tax credit on your Quebec return.

In most cases, a gift is a voluntary transfer of property without valuable consideration to the donor. However, under proposed changes, for gifts made after December 20, 2002, a transfer of property for which you received an advantage (as defined on page 4) will still be considered a gift for purposes of the *Income Tax Act* as long as we are satisfied that the transfer of property was made with the intention to make a gift. An intention to make a gift will generally be presumed when the fair market value (FMV) of the advantage does not exceed 80% of the FMV of the transferred property.

Note

If the amount of the advantage exceeds 80% of the FMV of the transferred property, we may still consider the transfer to be a gift for purposes of the *Income Tax Act*. For more information, write to the Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5, or call the Charities Directorate at 613-954-0410 or toll free at 1-800-267-2384.

For gifts made after December 20, 2002, it is the eligible amount (as defined on page 4) of the gift that is used to calculate your non-refundable donation tax credits.

The tax consequences of a gift depend on such facts as whether it is:

- a gift to a qualified donee such as a registered charity, the Government of Canada, a province, or a territory;
- a gift of ecologically sensitive land;
- a gift of certified cultural property to a designated institution or a public authority under the *Cultural Property Export and Import Act*; or
- a gift of a share, debt obligation or right listed on a designated stock exchange, a share of the capital stock of a mutual fund corporation, a unit of a mutual fund trust, an interest in a related segregated fund trust or a prescribed debt obligation.

It will also depend on whether the property was capital property, listed personal property, or inventory of a business.

What gifts can you claim?

Gifts to registered charities and other qualified donees

You can claim a tax credit based on the **eligible amount** of the gift you give to a qualified donee. A qualified donee generally includes:

- a registered Canadian charity;
- a registered Canadian amateur athletic association;
- a Canadian tax-exempt housing corporation that only provides low-cost housing for seniors;
- a municipality in Canada, or under proposed changes, for gifts made after May 8, 2000, a municipal or public body performing a function of government in Canada;
- the United Nations and its related agencies;
- a prescribed university outside Canada;
- a charitable organization outside Canada to which the Government of Canada has made a donation in the tax year, or the previous tax year; and
- the Government of Canada, a province, or a territory.

Generally, you can claim part or all of the **eligible amount** of your gifts, up to the limit of 75% of your net income for the year. You may be able to increase this limit if you give capital property (including depreciable property). For details, see "Calculating your increased donation limit" on page 19.

Non-qualifying gifts

Special rules apply if you make a gift of a non-qualifying security, such as shares of a corporation you control, or obligations, or any other security issued by yourself (other than shares, obligations, and other securities listed on a designated stock exchange and deposits with financial institutions). For details, see Guide T4037, *Capital Gains*.

Gifts to U.S. charities

Generally, if you have U.S. income, you can claim any gifts to U.S. charities that would be allowed on a U.S. return. You can claim the **eligible amount** of your U.S. gifts up to 75% of the **net U.S. income** you report on your Canadian return. However, you may be able to claim the **eligible amount** of your gifts to certain U.S. organizations up to 75% of your **net world income**. You can do this if you live near the border in Canada throughout the year and commute to your principal workplace or business in the United States, and if that employment or business was your main source of income for the year.

Gifts to Canada, a province, or a territory

You can claim a tax credit based on the **eligible amount** of gifts to the Government of Canada, a province, or a territory. Government gifts do not include contributions to political parties.

If the gifts were agreed to in writing **before February 19, 1997**, the amount that qualifies for the tax credit is **not limited to 75%** of your net income for the year. Enter the **eligible amount** of these gifts on **line 342** of Schedule 9, *Donations and Gifts*. In all other cases, the amount that qualifies for the tax credit is limited to 75% of your net income. Enter the eligible amount on **line 1** of Schedule 9.

Gifts to Canada include **monetary** gifts made directly to the federal Debt Servicing and Reduction Account. If you made such a gift, which will be used only to service the public debt, you should have been provided with a tax receipt for the gift. To make a gift to this account, which should be made payable to the Receiver General, send it, along with a note asking that we apply it to this account, to: Place du Portage, Phase III, 11 Laurier Street, Gatineau QC K1A 0S5.

Gifts of ecologically sensitive land

You can claim a tax credit based on the **eligible amount** of a gift of ecologically sensitive land (including a covenant, an easement, or, in the case of land in Quebec, a real servitude) you made to Canada, or one of its provinces, territories, or municipalities, or a registered charity approved by the Minister of the Environment.

Under proposed changes, gifts of ecologically sensitive land made after May 8, 2000, to a municipal or public body performing a function of government in Canada, will also qualify for a tax credit.

The Minister of the Environment, or a person designated by that minister, has to certify that the land is important to the preservation of Canada's environmental heritage. The Minister will also determine the fair market value (FMV) of the gift.

For a gift of a covenant or an easement, or a real servitude (in Quebec), the FMV of the gift will be the **greater** of:

- the FMV of the gift otherwise determined; and
- the amount of the reduction of the land's FMV that resulted from the gift.

The FMV of the donated property, as determined or redetermined by the Minister of the Environment, will apply for a 24-month period after the last determination or redetermination. If you make a gift of the property within that 24-month period, it is the last determined or redetermined value that you use to calculate the **eligible amount** of the gift, whether you claim the gift as a gift of ecologically sensitive land or as an ordinary charitable gift.

Your claim for a gift of ecologically sensitive land is not limited to a percentage of your net income.

The Minister of the Environment (or if the land is located in Quebec, the ministère du Développement durable, de l'Environnement et des Parcs) will issue you a certificate indicating the FMV of the gifted property and that the property is important to the preservation of Canada's environmental heritage. Attach this certificate to your income tax return. Enter the **eligible amount** of the gift of ecologically sensitive land on **line 342** of Schedule 9, *Donations and Gifts*.

You may have a capital gain or loss for the land that you donated. For information, see the section called "Capital gains and losses" on page 17.

Gifts of certified cultural property

Special incentives have been put in place to encourage Canadians to keep in Canada cultural property that is of outstanding significance and national importance. Under the *Cultural Property Export and Import Act*, people can donate this type of property to Canadian institutions and public authorities that have been designated by the Minister of Canadian Heritage.

You can claim a tax credit based on the **eligible amount** of gifts of certified cultural property. The **eligible amount** of your gift is calculated based on the fair market value (FMV) of the property, as determined by the Canadian Cultural Property Export Review Board (CCPERB).

The FMV of the donated property, as determined or redetermined by the CCPERB, will apply for a 24-month period after the last determination or redetermination. If you make a gift of the property within that 24-month period, it is the last determined or re-determined FMV that you use to calculate the **eligible amount** of the gift, whether you claim the gift as a gift of cultural property or as an ordinary charitable gift.

Your claim for a gift of certified cultural property is not limited to a percentage of your net income.

If you donate cultural property, certified by the CCPERB, to a designated institution or a public authority, the CCPERB will issue you Form T871, *Cultural Property Income Tax Certificate*, indicating the FMV of the gifted property. Attach this certificate to your income tax return. Enter the **eligible amount** of the gift of certified cultural property on **line 342** of Schedule 9, *Donations and Gifts*.

You do not have to report, or pay tax on, any capital gain that you realize when you donate certified cultural property to a designated institution or a public authority. You can, however, deduct capital losses within specified limits. For more information, see Guide T4037, *Capital Gains*.

For more information on the certification of cultural property donations, see the section called "The *Cultural Property Export and Import Act*" on page 20.

Carrying forward tax credits

You do not have to claim, on your return for the current year, the **eligible amount** of gifts you made in the year. It may be more beneficial for you to carry them forward and claim them on your return for any of the next five years. No matter what your choice is, you can claim them only once.

You have to claim tax credits for gifts you carried forward from a previous year **before** you claim tax credits for gifts you give in the current year. If you are claiming a carryforward, attach a note to your return indicating the year of the return with which you submitted the receipt, the portion of the **eligible amount** you are claiming this year, and the amount you are carrying forward.

Usually, you can claim gifts on the return you receive. However, you have to use a T1 *General Income Tax and Benefit Return* if you are claiming:

- gifts to Canada, a province, or a territory agreed to in writing before February 19, 1997;
- gifts of certified cultural property;
- gifts of ecologically sensitive land; or
- most gifts in kind (see "Gifts in kind" on page 10 for details).

Gifts in the year of death

If you are preparing a return for a deceased person, you can claim the **eligible amount** of gifts that the person gave in the year of death including those that the person bequeathed in the will. The amount claimed must be the **lesser** of:

- 100% of the deceased person's net income; and
- under proposed changes, the **eligible amount** of the gift(s) donated in the year of death (including gifts by will), **plus** the unclaimed portion of the eligible amount of any gifts made in the five years before the year of death.

Any excess can be claimed on the return for the previous year (up to 100% of the deceased's net income for that year).

You may be able to claim a charitable donation tax credit on the deceased person's return for a donation of a direct distribution of proceeds to a qualified donee who is the designated beneficiary of a registered retirement savings plan (RRSP), including a group RRSP, a registered retirement income fund (RRIF), or a life insurance policy including a group life insurance policy. This does not apply if the qualified donee is a policyholder under the life insurance policy or is the assignee of the life insurance policy.

You have to attach official tax receipts and other required forms to the return on which you are claiming the gifts. However, there are exceptions to this rule. For more information, see Guide T4011, *Preparing Returns for Deceased Persons*.

Gifts in kind

A gift in kind refers to a gift of property other than cash such as capital property (including depreciable property) and personal-use property (including listed personal property). These terms are defined in the section called "Definitions" in Guide T4037, *Capital Gains*. A gift in kind does not include a gift of services.

Do you have property to donate?

Here are some things to keep in mind when you donate property:

- If you plan to give away property, any capital gain you have made on the property since you got it may be subject to tax. For more information, see "Capital gains and losses" on page 17.
- Your own situation will affect the tax status of the gift. If you are an artist, dealer, or collector, different tax rules apply when you donate property from your inventory.
- You have to decide where you are going to donate your property. We cannot advise which museum, art gallery, archive, municipality, or institution you should approach. Remember that the tax implications may differ depending on the way in which you make the gift and to whom.
- Once you have chosen a qualified donee, and have determined that it is willing to accept your gift, you or the qualified donee may need to have the property appraised to determine its fair market value.

Donation appraisals

Donors and qualified donees often approach appraisers, dealers, and other people who are knowledgeable about particular objects to get appraisals for income tax purposes. Determining fair market value (FMV), as defined on page 4, is a complex process. You must consider numerous facts regarding the property.

You may need to get one or more appraisals to establish the FMV of the property you are donating. Use the appraised FMV to calculate the eligible amount of the gift unless the deemed FMV rules apply (see page 13 for details). The eligible amount is used to calculate the tax credit you can claim on your return. The appraised FMV is also used in calculating any capital gain or loss you may have from donating your property.

Who should appraise a gift?

For every situation, whether the property is **personal property**, **real property**, or **intangible property**, donors and qualified donees are encouraged to contact a professional appraiser, valuator, or other individual who is accredited in the field of valuation. That individual should be knowledgeable about the principles, theories, and procedures of the applicable valuation discipline and

follow the *Uniform Standards of Professional Appraisal Practice* or the standards of the profession. Also, he or she should be knowledgeable about and active in the marketplace for the specific property.

The chosen individual should be independent. For instance, he or she should not be associated with the donor, the qualified donee, or another party associated with the purchase, sale, or donation of the property.

The individual should also be knowledgeable about the elements of a properly prepared and credible valuation report.

Gifts of property with an FMV of less than \$1,000 will probably not require a professional appraisal, but the donor should keep all documents supporting the determination of the FMV, in case we ask to see them.

The appraisal report

The appraisal or valuation report should be based on the principles, theories, and procedures of the applicable valuation discipline and follow the standards of the profession. The report has to be an estimate of the FMV of the property as of the date of donation. Also, if you owned the property on Valuation Day (December 31, 1971), you may need to get a valuation reflecting the value on that date.

Note

The Canadian Cultural Property Export Review Board (CCPERB) has requirements for appraisals. Before applying for certification, please consult the Review Board Secretariat. Contact information for the secretariat is given on page 22.

Donation date

The donation date is the date that the gift is made. The donation date may not be the date of physical delivery, since a property may be on loan to the qualified donee before the actual donation date.

Receipts

Under proposed changes, the **eligible amount** of a gift made after 2005 is deemed to be nil if the donor fails to inform the donee of information that would be relevant to the application of the limitations regarding deemed FMV (see "Deemed fair market value" on page 13).

For donations of gifts in kind, the qualified donee can issue an official donation receipt after the property has been appraised. The receipt should show the FMV or deemed FMV of your gift. It will also show the eligible amount of the gift.

If your gift comes under the *Cultural Property Export and Import Act*, and the CCPERB has certified it, you will receive Form T871, *Cultural Property Income Tax Certificate*, from the Board. Attach Form T871 and the official receipt from the qualified donee accepting your gift, to your return.

If your gift is ecologically sensitive land that the federal Minister of the Environment has certified as important to the preservation of Canada's environmental heritage, you will receive a *Certificate for Donation of Ecologically Sensitive Land*. Attach the certificate and official receipt to your return.

If the land you give is located in the province of Quebec, you will receive a *Certificate Respecting Gifts of Land With Ecological Value or Servitudes Encumbering Land With Ecological Value*, issued by the ministère du Développement durable, de l'Environnement et des Parcs. Attach the certificate and the official receipt to your return.

Generally, the eligible amount that qualifies for the tax credit applies for the year you give the gift. You can choose the part of the **eligible amount** of the gift you want to claim in the year and you can carry forward any unused part for up to five years.

If you are filing a paper return, include your Schedule 9, as well as your official receipts showing either your or your spouse's or common-law partner's name. You do not have to attach receipts for amounts shown in box 46 of your T4 or T4A slips, in box 48 of your T3 slips, in box 103 of your T5013 slips, or on financial statements showing an amount a partnership allocated to you. If you receive a T5003 slip(s) with an amount in box 13, you must submit this slip as well as a charitable donation receipt that you will receive from the charity. You must also complete and attach to your return Form T5004, *Claim for Tax Shelter Loss or Deduction*.

You may have included with a previous return, a receipt for a donation you are claiming for the current year. If so, attach a note indicating the return with which you submitted the receipt. However, if you are filing electronically, keep all of your documents in case we ask to see them.

Gifts of capital property

Capital property includes depreciable property, and any property that, if sold, would result in a capital gain or a capital loss. Capital property **does not include** the trading assets of a business, such as inventory.

The following properties are generally capital properties:

- cottages;
- securities, such as stocks, bonds, and units of a mutual fund trust; and
- land, buildings, and equipment you use in a business or a rental operation.

If you donate capital property, we consider you to have disposed of that property for proceeds **equal** to the fair market value (FMV) of the property. You have to report any capital gain on your return in the year you donated the

property. In some cases, you may be able to claim a capital loss in the year you donated the property.

Note

All references to FMV in this section are subject to the deemed FMV rules as discussed under "Deemed fair market value" on this page.

However, if you make a gift of capital property to a registered charity or other qualified donee such as Canada or one of its provinces or territories, and the FMV of the donated capital property, otherwise determined, is **more** than its adjusted cost base (ACB), you may designate an amount that is **less** than the FMV to be the proceeds of disposition. This may allow you to reduce the capital gain otherwise calculated.

The amount that you may choose to designate in respect of the donation **cannot be greater than** the FMV and **not less than** the greater of:

- any advantage in respect of the gift; and
- the ACB of the property (or, if the property was depreciable property, the lesser of its ACB and the undepreciated capital cost of the class of the property).

Use the amount you choose as the proceeds of disposition when you calculate any capital gain. Also use this amount to determine the **eligible amount** of the gift, which you need to calculate the tax credit.

If, when you made the donation, the FMV was **less** than the ACB, the proceeds of disposition must equal the FMV of the donated property. This amount will be used to calculate any capital loss on the disposition of a non-depreciable capital property and the **eligible amount** of the gift, which you need to calculate the tax credit.

For more information, see Interpretation Bulletin IT-288, *Gifts of Capital Properties to a Charity and Others*.

Deemed fair market value

Under proposed changes, for a gift of property made to a qualified donee after 6:00 p.m. EST on December 5, 2003, the fair market value (FMV) of the property gifted will be deemed to be the lesser of the property's:

- FMV otherwise determined; and
- its cost (or ACB if it is capital property) immediately before the gift was made.

This limitation applies to property that was acquired under a gifting arrangement that is a tax shelter. Unless the gift is made as a consequence of the taxpayer's death, this rule also applies if the property was acquired:

- less than 3 years before the day the gift was made; or

- less than 10 years before the day the gift was made and it is reasonable to conclude that when the property was acquired, one of the main reasons for the acquisition was to make a gift of it.

If a property gifted after July 17, 2005, was acquired in a non-arm's length transaction during the 3-year or 10-year period, the cost (or ACB if it is capital property) of the gifted property will be deemed to be equal to the lower of the cost to the donor and the lowest cost to a party to the non-arm's length transaction.

The limitation does **not** apply to gifts of:

- inventory;
- real or immovable property located in Canada;
- certified cultural property;
- ecologically sensitive land (including a covenant, an easement, or, in the case of land in Quebec, a real servitude);
- a share, debt obligation, or right listed on a designated stock exchange;
- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust;
- an interest in a related segregated fund trust;
- a prescribed debt obligation;
- a share of the capital stock of a corporation issued by the corporation to the donor, if immediately before the share was gifted, the corporation was controlled by the donor or other persons related to the donor, and if the limitations described on page 13 would not have otherwise applied; or
- a property by a corporation if the property was acquired by the corporation in consideration for shares of the corporation's capital stock in a rollover transaction and, immediately before the gift, the shareholder from whom the corporation acquired the property (or other persons related to the shareholder) controlled the corporation, and if the limitations described on page 13 would not have otherwise applied.

If a donor attempts to avoid the limitations described on page 13 with the acquisition or disposition of a property before gifting it, the eligible amount of the gift is deemed to be nil. This rule applies to gifts made after July 17, 2005.

If an applicable property is sold to a registered political organization or candidate or a qualified donee after February 26, 2004, and all or part of the proceeds of disposition is property that is the subject of a gift or monetary contribution, the FMV of the gift or monetary contribution is deemed to be the lesser of the FMV of the property sold, and its cost.

If the property was acquired through a tax shelter that is a gifting arrangement, the eligible amount will be reported in box 13 of Form T5003, *Statement of Tax Shelter Information*.

Note

Despite numerous warnings and audit actions by the Canada Revenue Agency (CRA), some taxpayers are still participating in gifting tax shelters. If you are considering entering into a gifting tax shelter arrangement, you should get independent professional advice from a tax advisor before signing any documents. For more information, you can go to our web page at www.cra.gc.ca/nwsrm/lrts/2008/1081204-eng.html.

Gifts of securities acquired under a security option plan

You can claim an additional deduction on **line 249** of your return for donating publicly-listed shares of corporations or mutual fund units you acquired through your employer's security option plan. However, you must meet **all** of the following conditions:

- You acquired a security under an option that was granted to you as an employee of a corporation or a mutual fund trust.
- You disposed of the security in the year it was acquired, and not more than 30 days after its acquisition, by donating it to a qualified donee.
- You are entitled to claim a security option deduction on **line 249**.

The additional deduction is equal to 50% of the amount of the taxable benefit, which may effectively exempt from tax the employment benefit associated with the exercising of the stock option.

When calculating the amount of the additional deduction that can be claimed on **line 249**, you determine the employment benefit by using the **lesser of**:

- the FMV of the security at the time of acquisition; and
- the FMV of the security at the time of disposition (through donation).

You may have a capital gain on the disposition of the security. For more information, see "Capital gains and losses" on page 17.

Are you an artist?

If you are an artist, we usually consider any works you create and own as inventory, not capital property. When an artist creates a work of art intending to sell it but instead donates it to a qualified donee, we consider the gift to be a disposition of property from the artist's inventory.

As an artist, if you donate a gift from your inventory and if the gift's fair market value (FMV) is **more than** its cost amount, you can designate any amount for the value of the donated property as long as it is:

- not greater than the FMV; and
- not less than the greater of:
 - the amount of any **advantage** in respect of the gift; and
 - the cost amount.

Use the amount you choose for the value of the gift as proceeds of disposition to determine your income. This amount will also be used to calculate the **eligible amount** of the gift, which you need to calculate the tax credit.

If, at the time you made the donation, the FMV is **less than** the cost amount, the proceeds of disposition must equal the FMV of the donated property. This amount will also be used to calculate the **eligible amount** of the gift, which you use to calculate the tax credit.

As an artist, you may donate a **work of cultural property** you created, from your inventory, to a designated institution or public authority. If you do this, and the Canadian Cultural Property Export Review Board (CCPERB) certifies the gift, we consider that you received proceeds of disposition equal to the **greater** of the cost amount of your gift and the amount of any **advantage** in respect of the gift. The amount that qualifies for the tax credit on certified cultural property will be based on the **eligible amount** of the gift, provided you meet all other requirements outlined in the section called "Gifts of certified cultural property" on page 8.

Note

An artistic endeavour occurs when you are in the business of creating paintings, murals, original prints, drawings, sculptures, or similar works of art. An artistic endeavour does not include reproducing works of art.

When you calculate your income from an artistic endeavour, you can choose to value your ending inventory at nil. If you do this, we consider the cost amount of your gift to be nil. Your choice stays in effect for each following year, unless we allow you to change it. For more information, see Interpretation Bulletin IT-504, *Visual Artists and Writers*.

Are you an art or antiques dealer?

If you buy and sell art, antiques, rare books, or other cultural property as a business, and you donate one of these objects, we consider the objects as part of your inventory, not capital property or personal-use property. Therefore, we consider the proceeds to be business income based on the fair market value of the donated property at the time you donated it. You can claim a tax credit based on the **eligible amount** of the gift if it otherwise qualifies.

If your gift is from a private collection that you maintain apart from those works we consider to be your business inventory, the usual rules for donating capital property or personal-use property apply.

Listed personal property

Personal-use property includes a special class of property called **listed personal property**. Items in this class usually increase in value.

Listed personal properties include:

- prints, etchings, drawings, paintings, sculptures, or other similar works of art;

- jewellery;
- rare folios, rare manuscripts, or rare books;
- stamps; and
- coins.

We consider all or any part of such properties, a part interest in them, or any right to them, as listed personal property. You should have a Valuation Day value established for any listed personal property you acquired before December 31, 1971, that is worth more than \$1,000, either separately or as a set. In most cases, you may find an indication of the fair market value for many of these items by checking dealers' catalogues, or by asking art antiques, coin, jewellery, or stamp dealers.

Special rules may apply to personal-use property and listed personal property. For more information, see Guide T4037, *Capital Gains*.

Capital gains and losses

To have a capital gain or loss, the property involved has to be capital property. You will find examples of capital property in the section called "Gifts of capital property" on page 12.

If you donate capital property, we consider you to have disposed of that property. You have to report any resulting capital gain or loss on your return for the year that you donate the property.

You need to know the following three amounts to calculate a capital gain or a capital loss:

- the proceeds of disposition (generally the fair market value of the property at the time of donation);
- the adjusted cost base (ACB) of the property; and
- the outlays and expenses you incurred when donating the property.

You have a capital gain when you dispose of a capital property for **more** than its ACB plus the outlays and expenses incurred to dispose of it.

When you dispose of a non-depreciable capital property for **less** than its ACB plus the outlays and expenses incurred to dispose of it, you have a capital loss.

For details, see Guide T4037, *Capital Gains*.

Capital gains realized on gifts of certain capital property

If you donated certain types of capital property to a registered charity or other qualified donee in 2009, you may not have to include in your income any amount of capital gain realized on such gifts. You may be entitled to an inclusion rate of **zero** on any capital gain realized on such gifts.

Note

For donations of ecologically sensitive land to a private foundation, the inclusion rate of zero does not apply.

The inclusion rate of zero applies if you donate the following property:

- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust;
- an interest in a related segregated fund trust;
- a prescribed debt obligation;
- ecologically sensitive land (including a covenant, an easement, or, in the case of land in Quebec, a real servitude) donated to a qualified donee other than a private foundation (see "Gifts of ecologically sensitive land" on page 7 for details); and
- a share, debt obligation, or right listed on a designated stock exchange.

For donations of publicly traded securities, this treatment is extended to any capital gain realized on the exchange of shares of the capital stock of a corporation for those publicly listed securities donated when:

- at the time they were issued and at the time of disposition, the shares of the capital stock of a corporation included a condition allowing the holder to exchange them for the publicly traded securities;
- the publicly traded securities are the only consideration received on the exchange; and
- the publicly traded securities are donated within 30 days of the exchange.

In cases where the exchanged property is a partnership interest (other than prescribed interests in a partnership), the capital gain will generally be the lesser of:

- the capital gain otherwise determined; and
- the amount, if any, by which the cost to the donor of the exchanged interests (plus any contributions to partnership capital by the donor) exceeds the ACB of those interests (determined without reference to distributions of partnership profits or capital).

If there is no advantage received in respect of the gift, the full amount of the capital gain is eligible for the inclusion rate of zero. However, if there is an advantage in respect of the gift, only a portion of the capital gain is eligible for the inclusion rate of zero. The rest is subject to an inclusion rate of 50 %.

The amount subject to the inclusion rate of zero is calculated using the following formula:

A × (B ÷ C)	
Where	
A	= the capital gain
B	= the eligible amount of the gift
C	= the proceeds of disposition

Report all donations of these properties on Form T1170, *Capital Gains on Gifts of Certain Capital Property*, whether the inclusion rate is 50% or zero. Report the applicable amounts calculated on this form on line 132 and/or line 153 of Schedule 3, *Capital Gains (or Losses)*.

Note

The capital gain realized on an exchange of partnership interests for publicly listed securities that are then donated should not be reported on Form T1170. Instead, it should be reported directly on line 174 of Schedule 3.

Calculating your increased donation limit

If you donate cash or other property to a registered charity or other qualified donee in the year, your total donations limit will generally be 75% of your net income for the year. However, you can increase your total donations limit if you donate **capital property** in the year. If you received an **advantage** in respect of the donation of the property, include, in your calculations, only the portion of taxable capital gains and recapture of depreciation that related to the gift portion of your donation.

To do so, complete Chart 1 below, and enter the result on Schedule 9, *Donations and Gifts*. Your donations limit cannot exceed your net income for the year.

Chart 1 – Gifts of capital property	
Amount of current-year taxable capital gains from capital property donated in the year	\$ _____ 1
Amount of current-year capital gains deduction from capital property donated in the year	- _____ 2
Line 1 minus line 2	\$ _____ 3
Enter this amount on line 4 of Schedule 9.	

You can also increase your total donations limit if you have to include a recapture of depreciation on your current-year return as a result of donating the property.

To do so, complete Chart 2 below, and enter the result on Schedule 9. Your total donations limit **cannot exceed** your net income for the year.

Chart 2 – Gifts of depreciable property		
Class No. of property _____		
Amount of recaptured depreciation included on your current-year return		\$ _____ 1
Net proceeds of disposition of the current year donated property for this class	\$ _____ A	
Capital cost of the current year donated property for this class	\$ _____ B	
Enter the amount from line A or line B, whichever is less.		\$ _____ 2*
Enter the amount from line 1 or line 2 whichever is less.		\$ _____ 3
Enter this amount on line 3 of Schedule 9.		
If you included on your current-year return recaptured depreciation from more than one class, complete a separate Chart 2 for each class, add the results, and enter the total on line 3 of Schedule 9.		
* If you donated more than one property in this class in the year, complete lines A and B for each property and enter the total on line 2.		

For more information, see Interpretation Bulletin IT-288, *Gifts of Capital Properties to a Charity and Others*, and Interpretation Bulletin IT-478, *Capital Cost Allowance – Recapture and Terminal Loss*.

The Cultural Property Export and Import Act

The *Income Tax Act* and the *Cultural Property Export and Import Act* (CPEIA) provide tax incentives to individuals who want to sell or donate significant movable cultural property to Canadian heritage institutions or public authorities.

The Canadian Cultural Property Export Review Board (CCPERB) is responsible under the CPEIA for certifying property as cultural property and therefore of "outstanding significance and national importance."

It is also responsible for determining the fair market value of such property for income tax purposes.

When you donate cultural property to a designated Canadian institution or public authority and the CCPERB certifies it, you do not realize a capital gain. You use the **eligible amount** of the gift to calculate the non-refundable tax credit. The amount you can claim as a non-refundable tax credit is limited to the total amount of tax still payable after claiming your credits for any other charitable gifts.

After the CCPERB certifies your donation of cultural property, it will provide you with Form T871, *Cultural Property Income Tax Certificate*. However, they must first receive written confirmation from the institution or public authority that the legal transfer of ownership of the donation was made, and that the gift is irrevocable.

Certification of cultural property

Cultural property may be anything from paintings and sculptures to books and manuscripts to ethnographic and decorative art material. This property does not have to be of Canadian origin.

If you want your gift to be certified under the CPEIA, you need to contact the CCPERB. Contact information for the Review Board Secretariat is given on page 22.

The CCPERB may determine that an object is of "outstanding significance and national importance" because of its:

- close association with Canadian history or national life;
- aesthetic qualities; or
- value in the study of the arts or sciences.

Certification by the CCPERB is only necessary if you want us to treat your donation as a gift of cultural property. It is not necessary if you want us to treat your donation as a gift to a registered charity or other qualified donee.

Designated institutions and public authorities

To be eligible to have cultural property certified, an institution or public authority has to be designated by the Minister of Canadian Heritage before the legal transfer of ownership of the property takes place.

Designation ensures that institutions receiving cultural property have the appropriate measures in place to collect, preserve, and make cultural property accessible to the public for research or display purposes.

"Category A" designation status is granted indefinitely to institutions and public authorities that are well established and meet all of the criteria for designation.

"Category B" status is granted exclusively in relation to the proposed acquisition of a specific object or collection. The concerned institution must meet most of the criteria for designation, and prove its ability to effectively preserve the specific property for which certification by the CCPERB is desired.

If you have any questions about designation or the certification of cultural property, or if you would like to get the CCPERB's publication called *Applications for Certification of Cultural Property for Income Tax Purposes – Information and Procedures*, contact the Review Board Secretariat in one of the following ways:

Telephone	819-997-7761
Toll free.....	1-866-999-2494
Fax	819-997-7757
Email	cceebc-ccperb@pch.gc.ca
Web site	www.pch.gc.ca/ccperb

For more information

If, after reading this pamphlet, you need more information, you can go to our Charities Directorate Web page at www.cra.gc.ca/charities.

To verify if a charity is registered under the *Income Tax Act*, and to access its information returns, please consult the **Charities Listings** available from our Web page at www.cra.gc.ca/charities.

You can also contact the Charities Directorate by calling 613-954-0410 or toll free at 1-800-267-2384.

For personal and general tax information, you can visit our Web site at www.cra.gc.ca or call 1-800-959-8281. You can also use our T.I.P.S. (Tax Information Phone Service) by calling 1-800-267-6999.

If you would like to get any of our forms or publications mentioned in this pamphlet, go to our Web page at www.cra.gc.ca/forms or call 1-800-959-2221.

Teletypewriter (TTY) users – If you use a TTY because you have a hearing or speech impairment, an agent at our bilingual enquiry service (1-800-665-0354) can help you during the hours of service indicated in your tax guide.

Our service complaint process

Step 1 – Talk to us

If you are not satisfied with the service you have received from us, you have the right to make a formal complaint. Before you make a complaint, we recommend that you try to resolve the matter with the CRA employee you have been dealing with (or call the phone number you have been given).

If you still disagree with the way your concerns are being addressed, ask to discuss the matter with the employee's supervisor.

Step 2 – Contact CRA – Service Complaints

This program is available to individual and business taxpayers and benefit recipients who have dealings with us. It is meant to provide you with an extra level of review if you are not satisfied with the results from the first step of our complaint process. In general, service-related complaints refer to the quality and timeliness of the work we performed.

If you choose to bring your complaint to the attention of CRA – Service Complaints, complete Form RC193, *Service-Related Complaint*, which you can get by going to www.cra.gc.ca/complaints or by calling 1-800-959-2221.

Step 3 – Contact the office of the Taxpayers' Ombudsman

If, after following steps 1 and 2, you are still not satisfied with the way the CRA has handled your complaint, you can file a complaint with the Taxpayers' Ombudsman.

For more information on the Taxpayers' Ombudsman and on how to file a complaint, visit their Web site at www.taxpayersrights.gc.ca.

Your opinion counts!

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5



{In Archive} Re: 3 year donation rule

Sonia Lismer to: _____
Cc: Erica Claus

28/04/2010 03:18 PM

Archive: This message is being viewed in an archive.

Hi

As your question relates to the regular charitable regime, not to certified cultural property, I am pleased to provide you with the link to the Canada Revenue Agency publication, Gifts and Income Tax:
<http://www.cra-arc.gc.ca/E/pub/tg/p113/p113-09e.pdf>, that contains the following text on page 13 & 14, that would appear in part to support the text you cite. However, to be absolutely sure, it would be best to verify with CRA. Hope all is well and hope this helps! Sonia

Deemed fair market value

Under proposed changes, for a gift of property made to a qualified donee after 6:00 p.m. EST on December 5, 2003, the fair market value (FMV) of the property gifted will be deemed to be the lesser of the property's:

- FMV otherwise determined; and
- its cost (or ACB if it is capital property) immediately before the gift was made.

This limitation applies to property that was acquired under a gifting arrangement that is a tax shelter. Unless the gift is made as a consequence of the taxpayer's death, this rule also applies if the property was acquired:

- less than 3 years before the day the gift was made; or
- less than 10 years before the day the gift was made and it is reasonable to conclude that when the property was acquired, one of the main reasons for the acquisition was to make a gift of it.

If a property gifted after July 17, 2005, was acquired in a non-arm's length transaction during the 3-year or 10-year period, the cost (or ACB if it is capital property) of the gifted property will be deemed to be equal to the lower of the cost to the donor and the lowest cost to a party to the non-arm's length transaction.

The limitation does **not** apply to gifts of:

- inventory;
- real or immovable property located in Canada;
- certified cultural property;
- ecologically sensitive land (including a covenant, an easement, or, in the case of land in Quebec, a real servitude);
- a share, debt obligation, or right listed on a designated stock exchange;
- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust;
- an interest in a related segregated fund trust;
- a prescribed debt obligation;
- a share of the capital stock of a corporation issued by the corporation to the donor, if immediately before the share was gifted, the corporation was controlled by the donor or other persons related to the donor, **and** if the limitations described on page 13 would not have otherwise applied; or
- a property by a corporation if the property was acquired by the corporation in consideration for shares of the corporation's capital stock in a rollover transaction and, immediately before the gift, the shareholder from whom the corporation acquired the property (or other persons related to the shareholder) controlled the corporation, **and** if the limitations described on page 13 would not have otherwise applied.

If a donor attempts to avoid the limitations described on page 13 with the acquisition or disposition of a property before gifting it, the eligible amount of

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the gift is deemed to be nil. This rule applies to gifts made after July 17, 2005. If an applicable property is sold to a registered political organization or candidate or a qualified donee after February 26, 2004, and all or part of the proceeds of disposition is property that is the subject of a gift or monetary contribution, the FMV of the gift or monetary contribution is deemed to be the lesser of the FMV of the property sold, and its cost. If the property was acquired through a tax shelter that is a gifting arrangement, the eligible amount will be reported in box 13 of Form T5003, *Statement of Tax Shelter Information*.

Note

Despite numerous warnings and audit actions by the Canada Revenue Agency (CRA), some taxpayers are still participating in gifting tax shelters. If you are considering entering into a gifting tax shelter arrangement, you should get independent professional advice from a tax advisor before signing any documents. For more information, you can go to our web page at www.cra.gc.ca/nwsrm/lrts/2008/1081204-eng.html

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada
Erica Claus/HullOttawa/PCH/CA

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Erica
Claus/HullOttawa/PCH/CA
2010-04-27 15:01

To <sonia_lismer@pch.gc.ca>
cc
Subject Re: 3 year donation rule

'Sonia Lismer'

Sonia will be best positioned to answer this.

All the best,
Erica

----- Original Message -----
From:
Sent: 04/27/2010 11:30 AM MST
To: Erica Claus
Subject: 3 year donation rule

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Hello Erica:

It was very nice that you could visit RBSC; I enjoyed our talk.

Below a text from a UBC gifts document.

"Gifts purchased within 3 years of donation date: Under Canada Revenue Agency regulations, tax receipts are issued in the lower of the two amounts - the purchase price and the current FMV. In other words, the donation value must be less than or equal to the acquisition value if the gift was purchased in the last three years."

Is this correct and if so is our practice consistent with this rule?

Regards,



{In Archive} PHOTOGRAPHY ARCHIVES

Erica Claus to: sonia_lismer

18/05/2010 09:16 PM

Cc: Kirsten Hardy, erica_vezreau, Lorraine Tremblay, Remi Caradot,
Tatiana Paganuzzi, Ashley Bélanger

Archive:

This message is being viewed in an archive.

Colleagues:

In an effort to keep you informed of developments on this file and to proceed in a transparent fashion with special projects, please note the evolution of the Photography Archives discussion. Sonia and I will be examining workload and interest prior to assigning this project to an officer. If any of you have a particular interest in doing some research on photographic archives please let Sonia and I know. For now, given workload pressures, we recommend one special project per officer.

This is a note to file regarding the CCPERB's intention to assess "photographic archives" as per the last Board meeting. A teleconference was held with the Chair of the Board Marcel Brisebois, Burton Glendenning and Stephen Bulger with Sonia and myself at MCP to discuss the key issues:

photography as tax shelter
photographic portfolio
classification of photography

photography in archival collections (assessment of FMV)

Outcome:

monitor photograph evaluations in archival fonds, provide CCPERB feedback to archival appraisals as needed
investigate comparative approaches to FMV in other jurisdictions (France, Germany, USA, Quebec + other provinces, Commonwealthy (New Zealand, South Africa, India, Scotland, UK, Ireland) and report back to Board in the fall
assign an officer to investigate this

Key points:

industrial photos, advertisements, can be valued around \$600-\$1800 (Stephen's rule of thumb)
archival evaluations seem to be out-of-date with current market value for desirable photographs
photographs considered "documents" in context of textual materials and collected for documentary reasons
rare that fonds are only photos
only 506% of fonds contain photos (Burton's estimate)

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

**Pages 523 to / à 525
are not relevant
sont non pertinentes**



AGENDA

CCPERB / CRA Meeting: Tax Shelters

Tuesday, July 13, 2010, 10:00 – 12:00
15 Eddy Street, 3rd Floor, Room 137

Participants

Erica Claus, Secretary to the Review Board
Sonia M. Lismer, Assistant Secretary to the Review Board
Ashley Bélanger, Program Officer, Review Board Secretariat
Jane Northey, Legal Services, PCH

Holly Brant, Senior Audit Advisor, Charities Directorate, CRA
Ann Renous, Senior Policy Advisor, Charities Directorate, CRA
David Duff, Manager, International and Large Business Directorate
Aggressive Tax Planning Division, Tax Shelter Audits Section, CRA
Pam MacInnis, A/Manager, Directorate Services Section, CRA
Barbara Davignon, Senior Analyst, Tax Shelter Audits Section, CRA

- **Introductory Remarks**
MOU for the Release of Information Relating to the Valuation of Cultural Property
Between CCRA, PCH, and CCPERB, 1998

- **CRA and Tax Shelters** **s.24(1)**

- **Project**

- **Closing Remarks: Next Steps**

Canada



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it looks like the following are gifting tax shelters issued in 2009

Cultural Property -



**Tax Shelters
Calendar Entry**

Tue 13/07/2010 10:00 AM - 12:00

PM

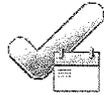
Chair: **Sonia Lismer/HullOttawa/PCH/CA**
Sent By: **Josee Guertin/HullOttawa/PCH/CA**
Location: **15 Eddy St., 3rd, Floor, Room 137**

Required: **Ashley Bélanger/HullOttawa/PCH/CA@PCH, Erica Claus/HullOttawa/PCH/CA@PCH**

Description

Other attendees:

Ann Rénoüs (ann.renoeus@cra.arc.gc.ca)
Holly Brant (holly.brant@cra-arc.gc.ca)
David Duff plus 1-3 guests TBD (david.duff@cra.arc.gc.ca)



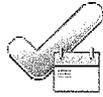
Accepted: Tax Shelters

Tue 13/07/2010 10:00 AM - 12:00 PM

Chair: **Sonia Lismer/HullOttawa/PCH/CA**
Sent By: **Babette Desousa/HullOttawa/PCH/CA**
Location: **15 Eddy St., 3rd, Floor, Room 137**

Erica Claus has accepted this meeting invitation

Required: **Ashley Bélanger/HullOttawa/PCH/CA@PCH, Erica Claus/HullOttawa/PCH/CA@PCH**



Accepted: Tax Shelters

Tue 13/07/2010 10:00 AM - 12:00 PM

Location: 15 Eddy St., 3rd, Floor, Room 137

Ashley Bélanger has accepted this meeting invitation

Required: Ashley Bélanger/HullOttawa/PCH/CA@PCH, Erica Claus/HullOttawa/PCH/CA@PCH

July 13, 2010

- 2 in Martens - VIA - grant fees of Schene - direct 2005.
- attended presentation - 2003 - white acid tax shell - delay in tenting - registered as tax shell
- N&C. - 2001 -

clearly, many, many

- "Together" Book - Staples white = or describe of above -
- provided by Oprah - 3 years - presentation cited value B - 168 million
- no questions allowed
- Spalding + Moos - at time - clip of Jeff.
- Governor - CHA - Cultural Heritage Assoc. - Jeff.

#1 Chicago Tribune - vintage photos - stored here

#2 Reming

Callan 90% - Moos

- Attendees - 150 - mostly seniors - may include participants
- Canadian Hum. Int'l. Trust - pharmaceutical scheme - related
- gave history of bond - created in 1992
- Staples white = first chair of PAAAC

- died - when paym. - i.e. 2003 present changes.

241. Starry - CPA - us right to appeal.

Tax shell sells at 30% of what debt amount is - total tax credits

have to exceed cost -
to sell, we to know what it's are -

promotion, have greatest advantage.

* David - old tax shells - 100% of 100 donate to charity
Bulk to promoters

* 2 lots of cash - can't be worth

- * Ask questions if proxy subject to tax shelter
- * M.O.U - CRA can provide
- * Tax Shelters - David
 - 8879 #
 - Forms to be completed
 - when sell -> participants
 - T5003 form -

- * AV consultation process -
- * tax shelter opened when buying & selling - presently
- * Board - presentation in September
- * Could have tax shelter when only 1 person involved.
- * typically we & groups
- * 2000 -> 2003
- 2006 - 1.3 Billion total for all schemes.
- 2003 - 2009 5 billion 170,000 docs.

* Look at M files & identify
M

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- * Audit CRA =
- * David re: September presentation.
- * Holly - terms of loan - because loan -
 - don't disclose terms
 - slips over
- * Web - Q & A tax shelter
- * letter - same, completed info

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{In Archive} Fw: Question re: Via Presentation Last Week

Sonia Lismer to: Jane Northey

Cc: Erica Claus

15/07/2010 04:40 PM

Archive:

This message is being viewed in an archive.

Hi Jane,

Here's the response I got back from Pam...let me know if you wish any precisions....thanks and your opinion re: the Competition Bureau looks very interesting indeed.

Sonia

Sonia M. Lismer

Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board

15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

Gouvernement du Canada | Government of Canada

----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-07-15 16:41 -----



"MacInnis, Pamela"

<Pamela.MacInnis@cra-arc.g

c.ca>

2010-07-15 16:33

To "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>

cc

Subject RE: Question re: presentation Last Week

Hi Sonia,

Yes I agree - it was nice to put a face to the name and voice. So much of our job these days relies on expedient communication so it is really lovely to have occasions to meet in person!

The promotional package that was provided - and only if you asked for it, they did not hand them out - included the "Agreement Package" which included:

I can be reached at 613-957-8040. Call me anytime.

Pamela MacInnis

A/Senior Technical Specialist / A/Spécialiste principal des questions techniques
Tax Shelter Audit Section / Section des vérifications des abris fiscaux
Aggressive Tax Planning Division / Division de la planification fiscale abusive
International and Large Business Directorate / Direction du secteur international et des grandes entreprises
<mailto:Pamela.MacInnis@cra-arc.gc.ca>
phone: (613)957-8646
fax: (613)941-9673 (public & secure)

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From: Sonia.Lismer@pch.gc.ca [mailto:Sonia.Lismer@pch.gc.ca]
Sent: July 15, 2010 03:25 PM
To: MacInnis, Pamela
Subject: Question representation Last Week

Hi Pam,

It was such a pleasure to finally meet you in person on Tuesday, after all these years, and to have such an interesting discussion on tax shelters! On that topic, would you be so kind as to answer the following question:

- When you attended thepresentation/dinner last Wednesday, did they hand out only the promotional material or the promotional material with the agreements?

In your response, if you would please include your phone number as the phone number under your name on GEDS, 613-957-7314, appears to be that of someone else.

Many thanks and look forward to hearing back from you.

All the best.

Sonia

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
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{In Archive} Fw: Question re: CRA / Competition Bureau & Presentation at September CPERB Meeting

Sonia Lismer to: Pamela.MacInnis

19/07/2010 11:55 AM

Archive:

This message is being viewed in an archive.

Hi Pam,

I missed a letter in your email address, so am resending...see below....thanks. Sonia

----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-07-19 11:57 -----



Sonia Lismer/HullOttawa/PCH/CA
2010-07-19 11:50

To David.Duff@cra-arc.gc.ca
cc Pamela.MacInnis@cra-arc.gc.ca, Erica Claus/HullOttawa/PCH/CA@PCH, Ashley Bélanger/HullOttawa/PCH/CA@PCH, Ann.Renoesus@cra-arc.gc.ca
Subject Fw: Question re: CRA / Competition Bureau & Presentation at September CPERB Meeting

s.21(1)(b)

s.24(1)

PROTECTED

Hi David,

Further to our meeting last week to discuss tax shelters and, more specifically, the object, Ann Renous thought you would be the better person to answer the question:

•

Two other things:

- We now have confirmation from the Board that a presentation on tax shelters at its upcoming meeting on September 15 - 17, 2010 would be most helpful for establishing the context in which these types of donations are made, for its full consideration of potential ramifications. To that end, would you be so kind as to confirm your availability for either Wednesday, September 15 or Thursday, September 16 to conduct the presentation. I would give yourself 1.5 hours, to include a 30 minute presentation, followed by a discussion with the Board.

•

Many thanks and look forward to hearing back from you at your earliest convenience. Feel free to call me if you wish to discuss. All the best.

Sonia

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----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-07-19 11:08 -----

s.21(1)(b)

s.24(1)



Sonia
Lismer/HullOttawa/PCH/CA

2010-07-19 10:05

To Ann Renoeus

cc Erica Claus/HullOttawa/PCH/CA@PCH, Ashley
Bélanger/HullOttawa/PCH/CA@PCH

Subject Question re: CRA / Competition Bureau

Hi Ann,

Further to our conversation this last Friday with respect to my question, I ask you for answer on the following question:

•

I look forward to hearing back from you at your earliest convenience. Many thanks.

Sonia

Sonia M. Lismer

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s.21(1)(b)

s.24(1)



{In Archive} Fw: Question re: CRA / Competition Bureau & Presentation at September CPERB Meeting

Sonia Lismer to: Erica Claus

19/07/2010 12:12 PM

Archive: This message is being viewed in an archive.

Erica,

Your thoughts? Sonia

----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-07-19 12:14 -----

Jane
Northey/HullOttawa/PCH/CA
2010-07-19 11:57

To Sonia Lismer/HullOttawa/PCH/CA@PCH
cc

Subject Re: Fw: Question re: CRA / Competition Bureau & Presentation at September CPERB Meeting

Sonia,

I'd like to attend David's presentation in September for knowledge building in this area - is that OK?

Thanks

Jane

Sonia Lismer/HullOttawa/PCH/CA



Sonia
Lismer/HullOttawa/PCH/CA
19/07/2010 11:52 AM

To David.Duff@cra-arc.gc.ca

cc Pamela.MacInnis@cra-arc.g.ca, Erica Claus/HullOttawa/PCH/CA@PCH, Ashley Bélanger/HullOttawa/PCH/CA@PCH, Ann.Renoews@cra-arc.gc.ca

Subject Fw: Question re: CRA / Competition Bureau & Presentation at September CPERB Meeting

PROTECTED

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s.21(1)(b)

s.24(1)

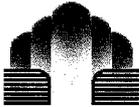
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Sonia

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sonia.lismer@pch.gc.ca
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----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-07-19 11:08 -----



Sonia
Lismer/HullOttawa/PCH/CA
2010-07-19 10:05

To Ann Renoeus
cc Erica Claus/HullOttawa/PCH/CA@PCH, Ashley
Bélanger/HullOttawa/PCH/CA@PCH
Subject Question re: CRA / Competition Bureau

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I look forward to hearing back from you at your earliest convenience. Many thanks.

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{In Archive} Re: Fw: Question re: CRA / Competition Bureau & Presentation at September CPERB Meeting

Sonia Lismer to: Jane Northey
Cc: Erica Claus

20/07/2010 03:30 PM

Archive: This message is being viewed in an archive.

Not a problem, Jane...you're most welcome...will let you know the date and time when established...thanks.

Sonia

Sonia M. Lismer
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Jane Northey/HullOttawa/PCH/CA

Jane
Northey/HullOttawa/PCH/CA
2010-07-19 11:57

To Sonia Lismer/HullOttawa/PCH/CA@PCH
cc

Subject Re: Fw: Question re: CRA / Competition Bureau &
Presentation at September CPERB Meeting

Sonia,

I'd like to attend David's presentation in September for knowledge building in this area - is that OK?

Thanks

Jane

Sonia Lismer/HullOttawa/PCH/CA



Sonia
Lismer/HullOttawa/PCH/CA
19/07/2010 11:52 AM

To David.Duff@cra-arc.gc.ca

cc Pamela.MacInnis@cra-arc.gc.ca, Erica
Claus/HullOttawa/PCH/CA@PCH, Ashley
Bélanger/HullOttawa/PCH/CA@PCH,
Ann.Renoews@cra-arc.gc.ca

Subject Fw: Question re: CRA / Competition Bureau & Presentation
at September CPERB Meeting

s.21(1)(b)

s.24(1)



PROTECTED

Hi David,

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----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-07-19 11:08 -----



Sonia
Lismer/HullOttawa/PCH/CA
2010-07-19 10:05

To Ann Renous
cc Erica Claus/HullOttawa/PCH/CA@PCH, Ashley
Bélanger/HullOttawa/PCH/CA@PCH
Subject Question re: CRA / Competition Bureau

Hi Ann,

s.21(1)(b)

s.24(1)

Further to our conversation this last Friday with respect to [redacted] may I ask you for answer on the following question:

-

I look forward to hearing back from you at your earliest convenience. Many thanks.

Sonia

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{In Archive} Re: FW: An Artful Scheme: One firm's pitch to help people use a tax shelter...

Erica Claus to: Stephen Bulger
Cc: Sonia.Lismer

23/07/2010 11:47 AM

Archive: This message is being viewed in an archive.

Thank

Amazing, the online comments are revealing, love the last one which asks about examples of tax shelter cases | Appreciate this information.

Erica

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

23/07/2010 11:37 AM

To <erica.claus@pch.gc.ca>, <Sonia.Lismer@pch.gc.ca>
cc
Subject FW: An Artful Scheme: One firm's pitch to help people use a tax shelter...

s.19(1)

Tuesday – Saturday 11am – 6pm

From:

Sent: July 22, 2010 6:18 PM

To:

Subject: An Artful Scheme: One firm's pitch to help people use a tax shelter...

I was under the impression the CRA had put an end to the "buy low, donate high" tax dodge shenanigans, but MacLeans reports that something that looks, walks, and quacks like one has re-surfaced:

<http://www2.macleans.ca/2010/07/22/an-artful-scheme/>

For more information on the Vintage Icon Archive (VIA), go to:

<http://viaproject.ca/>

D.M. reports that a Canadian Business forum suggests that the folks behind VIA:

<http://forums.canadianbusiness.com/thread.jspa?messageID=304138>

were part of a "dismantled organization" called the Cultural Heritage Association of Canada (DHAC):

<http://www.culturalheritageassociation.ca/>

Is this déjà vu (or 1998) all over again, or am I missing something?



{In Archive} MCP -An artful scheme

Lyn Elliot Sherwood, Sonia Lismer, Janick
Len Westerberg to: Aquilina, Monica Belley, Danielle Heim,
Richard Hemphill, Debbie Marleau,

22/07/2010 01:06 PM

Archive:

This message is being viewed in an archive.

Manchettes / News*

MACLEANS.CA

An artful scheme

<http://www2.macleans.ca/2010/07/22/an-artful-scheme/>

One firm's pitch to help people use a tax shelter by buying and then donating old photos is raising eyebrows in the art world and words of caution from experts

by [Chris Sorensen](#) on Thursday, July 22, 2010 10:20 am

It's shortly after 6 p.m. and one of the banquet halls at the Old Mill Inn & Spa, a rustic building in the west end of Toronto, is beginning to fill with people. Tonight's event is billed as "An evening with Rick Mercer," but the comedian's routine is a teaser for a sales pitch called the VIA (Vintage Iconic Archives) Project: a tax-shelter scheme that involves buying and donating old photographs to an unnamed Canadian university.

It's a relatively new twist on an old ploy to reap financial advantages from the country's generous tax incentives for charitable and cultural donations. There have been dozens of different approaches over the years, most of which attempt to generate a big tax receipt in exchange for a relatively small up-front investment. The schemes frequently test the boundaries of tax laws and have drawn the ire of the Canada Revenue Agency, leading to an avalanche of reassessments, tax penalties and lengthy court battles.

Many of the attendees at the Toronto presentation appeared close to retirement age. It was organized by a Burlington, Ont., company called Sovereign Financial; a company representative told a *Macleans* reporter the private event was closed to the media because it was intended only for "clients." (Other VIA events featuring Mercer were scheduled in Edmonton, Calgary, Winnipeg and Victoria, although the comedian says he was merely booked as the entertainment and has no affiliation with the promoters.) Outside the banquet room, a man in a sportcoat talks casually with ticket holders about the ongoing litigation associated with similar tax-shelter arrangements, assuring them they have nothing to worry about when it comes to the VIA Project,

billed as “simply the most compelling financial opportunity available today.”

The marketing literature touts an opportunity to help promote cultural heritage in Canada by buying and donating important photographs from two collections, totalling some 825,000 images, to institutions properly equipped to display and archive them. Participants are asked to put a down payment on some “vintage” photographs from Toronto’s DeLeon White Vintage Images and commit to holding them for three years (donations made within three years of purchase are valued at the purchase price under current tax rules). The pictures, from a collection of Chicago Tribune press photos, are used to secure a loan from a company called Vintage Capital, created alongside the VIA Project. The borrowed funds are then used to buy another set of photographs—part of the Sovfoto archive, a collection of U.S. press photographs from the former Soviet Union—that are to be donated to an unidentified Canadian university. The university then makes an application to the Canadian Cultural Property Export Review Board, which signs off on the appraised valuations and clears the way for a tax receipt to be issued.

Items certified by the board as being of “outstanding significance and national importance” that are donated to an approved institution can result in a tax credit that can be used against 100 per cent of a donor’s net income, as opposed to 75 per cent for regular charitable donations, and are not subject to capital gains taxes.

The promise is that participants will receive a tax receipt for their donation that is potentially worth more than what was shelled out in the first place. Lenny Karniol, the president of Sovereign Financial and a former chef who now sells financial products, says the gains result from the expectation that the first set of images, the ones being borrowed against, will increase in value over the three-year period—enough to cover the loan and its prepaid interest, calculated at 1.23 per cent. While he conceded that it’s possible the images may not prove to be as valuable as the VIA Project promises, he dismisses the notion that clients could easily find themselves underwater by emphasizing the rarity of vintage photographs in an increasingly digitized world.

But it’s not just a question of rising (or falling) photograph values that participants need to worry about. The CRA has historically taken a hard stance on so-called “buy low, donate high” schemes in the past and can be expected to put the VIA Project, which made its first round of donations last year, through the ringer. That’s because the tax incentives surrounding charitable and cultural property donations were conceived to encourage Canadians to help institutions and non-profit groups, not provide a way for taxpayers to come out ahead. “The CRA audits all donations related to tax shelters,” says Philippe Brideau, a spokesperson for the government agency, who declined to comment on the VIA Project in particular.

Previous schemes often ran into trouble for attempting to artificially inflate the price of donated items. In what became known as an “art-flip,” a taxpayer would buy a painting from a promoter (who likely purchased artworks of typically lesser-known artists in bulk) and then have the work appraised for a significantly higher price. The piece was then donated to a charity in an exchange for a tax receipt based on the higher valuation. But the government later moved to clamp down on such schemes by basing the “fair market value” of the painting in question on the price paid, not the appraisal price. Other schemes involved taxpayers taking loans from promoters to boost

the value of donations, with the loan later being settled for a price that is a fraction of the original loan amount (such “leveraged donation” schemes frequently involve a circular flow of money).

Karmioli says the VIA Project is structured to be in full compliance with the rules. He stresses that participants are on the hook for the full amount of the loan, and that relying on the Canadian Cultural Property Export Review Board to determine the fair market value of donations assumes that the valuations won't be artificially inflated. But questions remain. Karmioli refuses to disclose the name of the Canadian university that is supposed to be working with the VIA Project, saying that the institution has requested anonymity until the donations have been officially approved. As well, despite his assurances that the unnamed university is working closely with the review board, **a spokesperson from the department of Canadian Heritage, which oversees the board, says the board has had “no involvement” with the VIA Project, nor has it been consulted by its promoters.** Karmioli responded by saying the board wouldn't necessarily be aware of who was behind the donations at this stage in the process.

Experts say taxpayers should be cautious of any tax-shelter donation scheme. “The courts have shown little sympathy for inflated donation receipts,” says Mark Blumberg, a Toronto lawyer who specializes in non-profit and charity law. “I would never suggest to a client that they get involved in such a cultural property scheme. There are legal, practical and ethical problems.” Similarly, Daniel Sandler, a professor at the University of Western Ontario's law faculty, says participants stand a good chance of ending up in court. “You're buying yourself tax litigation at the end of the day,” he says. “If you want to do it, just be advised that you are going to be reassessed and you may or may not be successful. But odds are the CRA will prevail and you'll end up owing not only tax, but interest.”

Yet, despite the risks, many Canadians seem to have a hard time resisting the notion that there's an easy way to sidestep the taxman. After all, isn't that what big corporations and wealthy individuals do all the time? “There's tax avoidance and tax evasion,” says Frank Hue, a Toronto man who is marketing the VIA Project. “Tax evasion is illegal, but not avoidance. If Mr. Weston or Mr. Bronfman walks into the office of a tax structuring lawyer do you think he's doing something wrong?”

One prominent Canadian who is already on board is Jeffrey Spalding. A well-known artist, curator and a recipient of the Order of Canada, Spalding is listed as one of the co-founders of the Cultural Heritage Association that VIA Project participants are asked to join (the other two founders are gallery owners Walter Moos, who declined to be interviewed, and Stephen White, who did not return calls). Spalding says he was consulted on the project because of his vast knowledge of the donation process in Canada. He's credited for building a massive collection of contemporary art at the University of Lethbridge and also served as CEO of Calgary's Glenbow museum, although he resigned after just 13 months. Reached in New York, he says he advised the VIA Project's promoters “to make sure they understood and complied in every way with the letter and spirit of the laws and guidelines governing donations of cultural property.” He called the project bold and innovative and “fully compliant” with tax laws. “As someone who has served to promote the advancement of Canadian cultural institutions my entire career, I wouldn't proceed if it were otherwise.” Now it's up to those Canadians who sat through the sales pitch to

decide if they're equally comfortable taking the plunge.

*L'information envoyée en manchettes provient de sites web et porte sur des enjeux d'intérêt pour le ministère et ses agences. Les points de vue exprimés dans les articles, les blogues ou les sites de réseaux sociaux mis en évidence ne reflètent aucunement la position officielle du ministère du Patrimoine canadien ainsi que les opinions de ses employés.

*The information sent in news updates is taken from web site monitoring on issues related to the department and its agencies. The views contained in the highlighted articles, blogs or social networking sites do not in any way reflect the official position of the Department of Canadian Heritage nor the views of its employees.

MédiaScope | MediaScope
mediascope@pch.gc.ca
Téléphone | Telephone 819-997-0844 ou/ou 819-956-9735 / Télécopieur | Facsimile 819-934-8364
Gatineau, Canada K1A 0M5
Patrimoine canadien | Canadian Heritage
Gouvernement du Canada | Government of Canada

Len Westerberg
(819) 994-5589

{In Archive} 2009 photograph certifications
Ashley Bélanger to: Sonia Lisner, Erica Claus

20/07/2010 04:44 PM

Archive: This message is being viewed in an archive.

Hi Erica and Sonia,

s.24(1)

I just did a preliminary search of certifications made for photographs and photographic archival material that was donated to Universities. You will perhaps be relieved to know that there were no donations made within the 2009-2010 fiscal year that appear to be tax shelters. Nothing from [redacted] and nothing from [redacted]. The dollar amounts for the certifications were also very low - nothing exceeding six digits and the size of the donations were also quite small.

I also took a look at the 2008-2009 fiscal year which didn't produce anything that looked as if it merits concern.

I will take a more in depth look at the results again and let you know if anything seems suspicious.

Best,
Ashley Belanger
Program Officer / Agente de Programme
Movable Cultural Property (MCP) / Biens culturels mobiliers (BCM)
Department of Canadian Heritage / Ministère du Patrimoine canadien
15 Eddy Street, 3rd floor (15-3-A) / 3^{em} étage (15-3-A)
Gatineau, Quebec
K1A 0M5
Government of Canada / Gouvernement du Canada
Telephone / Téléphone: (819)-953-2634
Toll free / Sans frais: 1-866-811-0055
Facsimile / Télécopieur: (819)-997-7757
E-mail / Courriel: ashley.belanger@pch.gc.ca
Website / Site Web: <http://www.pch.gc.ca/eng/1266244718424/1266201273544>
Application Criteria / Critères d'admissibilité:
<http://www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm>



{In Archive} Terms of Reference for Photo Study

Sonia Lismer to: Erica Claus

Cc: Ashley Bélanger

18/08/2010 05:48 PM

Archive:

This message is being viewed in an archive.

Hi Erica,

Here are the draft terms of reference for the photo study:

Photographic Material: Comparative Study

Terms of Reference

Over the past several years, the Canadian Cultural Property Export Review Board (Board) has been faced with an increasingly diverse range of donations of photographic material that have given rise to questions relating to the acquisition (e.g. as art vs. archival) of such material and how best to reflect market conditions when determining fair market value.

At its meeting of March 2-5, 2010, the Board requested the Secretariat to engage in a study that examines existing and emerging trends in collecting/donation practices and the markets for photography

On May 12, 2010, a teleconference was held with select Board members (Marcel Brisebois, Stephen Bulger, Burton Glendenning), in which it was agreed that the Secretariat monitor certification activity in photographic material while studying the collecting and market forces at play and how such material is being treated by international public collections and the international market.

The following terms of reference will serve as the framework within which to engage in this international comparative study for the purposes of reporting findings to the Board at its meeting in November 2010:

1. Categorize types of photographic material for which certification is being requested and identify trends in terms of what is being collected, by who, and why. Categories may include but are not restricted to:

- Photographic series by artists
- Large-scale photographs by artists
- Portfolios by artists
- Documentary photographs
- Documentary photographs as art
- Photographs within archival fonds
- Photographic negatives
- Photographic albums (personal and professional)
- Press photos

As part of this exercise, engage in consultations with Canadian designated institutions

2. Identify the various markets, including closed markets, in which photographic material circulates. These may include but are not restricted to:

- Commercial galleries
- Tax shelter arrangements
- Pre-publication through dealers
- Photographers' studios

As part of this exercise, research will be conducted on market evidence available in certification files.

3. Examine and report on collecting practices in other countries.

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
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(In Archive) September Board Meeting

marcel.brisebois, mforcier, stephen, burtongl,

Erica Claus to: ralph.stanton, yvest, belliflavio,
katharine_lochnan, stehelin

30/08/2010 05:01 PM

Cc: sonia_jismer

Archive: This message is being viewed in an archive.

Dear Board Members:

On behalf of the entire Secretariat we wish you all the best for the upcoming September meeting and hope that you have had a refreshing and relaxing summer. As usual, this is a heads-up notice on what to expect at the Board's meeting September 15-17 in Ottawa. Please also note the addenda to your files below.

September 15 - Board dinner after the meeting

September 16 - CRA presentation on tax shelters (9am) with staff in attendance; Board discussion and questions

September 16 - Export Appeal Hearing (meteorite) (1pm) - as this is the third thursday of the month. The files will be sent to you electronically as usual but the discussion will take place in person.

September 16 - Memorial for Shirley Thomson - National Gallery of Canada (4pm) depart at 3:30pm (Marcel Brisebois speaking)

Addenda to Board files:

The CD that was recently sent to you did not include images for file #2010-0237 (Volume X) as they were accidentally included in file #2010-0139 (Volume V). The appropriate CD images corresponding to these two file numbers will be included on the image CDs that will be sent to you with the final mail-out this week.

There has been a pagination error in file #2010-0237. Please follow this order: 1, 2, 3, 4, 6, 7, 5, 8....

Apologies for the inconvenience these errors may cause your review.

Very much looking forward to seeing you all in September.

If you have any questions, comments or issues to flag in your review of the files please don't hesitate to get in touch.

Regards,

Erica

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757

erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>



{In Archive} Additional Attendance at CCPERB Meeting, Sep 16, 2010

Sonia Lismer to: Josee Guertin

09/09/2010 10:34 AM

Cc: Erica Claus

Archive: This message is being viewed in an archive.

NOTE TO FILE RE: CCPERB Meeting Attendance, September 15 - 17, 2010

On Thursday, September 16, officials from Canada Revenue Agency will be making a presentation on tax shelters in the morning. As this is an issue that has become of concern with respect to applications for certification, it is imperative that all program officers be aware of the issues that will be raised by CRA so that they will be in an optimal position to participate in any policy/procedural changes that may need to be entertained as a result. For this reason, attendance will be increased by 6 people (2 CRA officials; 4 additional staff) from 9:00 - 11:00 a.m., including the break, to provide an opportunity for discussions to continue with the CRA officials after their presentation.

Sonia M. Lismer

Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board

15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

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{In Archive} Fw: Confirmation of Presentation to CCPERB on Tax Shelters

Sonia Lismer to: Jane Northey

13/09/2010 04:15 PM

Archive:

This message is being viewed in an archive.

Hi Jane,

As discussed...look forward to seeing you there!

Sonia

----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-09-13 16:05 -----



Sonia
Lismer/HullOttawa/PCH/CA
2010-08-18 17:04

To David.Duff@cra-arc.gc.ca
cc barbara.davigon@cra-arc.gc.ca, Erica
Claus/HullOttawa/PCH/CA@PCH, Ashley
Bélanger/HullOttawa/PCH/CA@PCH
Subject Confirmation of Presentation to CCPERB on Tax Shelters

Hi David,

Further to our conversation just now, I am pleased to confirm the time and place of your presentation to the CCPERB on Tax Shelters, as follows:

Date: Thursday, September 16, 2010

Time: 9:00 - 10:00 a.m.

Place: Canada Council for the Arts, 350 Albert Street
Salle Massey Levesque, 12th Floor

As discussed, we would ask that your presentation be limited to no more than 30 minutes, to allow time for discussion and for Board members to ask questions. I understand that you will be coming with your colleague Barbara Davignon and that you will be using a deck, copies of which you will be distributing at the meeting (15 copies should suffice, for the 9 members and Secretariat).

Topics to Cover:

- Background on tax shelters
- How CRA treats tax shelters and outcomes
- Vintage Iconic Archives Project
- Examples of tax shelters certified by CCPERB and issues raised by CRA
- What CCPERB should look for in future applications / potential actions
- Considerations for sharing information under the MOU between CRA, CCPERB, and PCH

For your information, here is the weblink to the Board members who you and Barbara will be meeting:
www.pch.gc.ca/pgm/bcm-mcp/cebc-cperb/cntct/membr-eng.cfm

Many thanks for agreeing to making this important presentation to the Board. We look forward to seeing you on the 16th....all the best.

Sonia

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
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{In Archive} Tax Shelters, Globe and mail article

Jane Northey to: Erica Claus, Sonia Lismer

16/09/2010 12:04 PM

Archive: This message is being viewed in an archive.

David was interviewed by the Globe and Mail on the topic of ~~tax shelters~~. I attach a copy of the article here:



G&M Duff article.doc

Jane

Jane Northey
Conseillère juridique | Legal Counsel
Ministère de la Justice Canada | Department of Justice Canada
Patrimoine canadien, services juridiques | Legal Services, Canadian Heritage
15, rue Eddy St., 15-13-A
Gatineau, (Québec) K1A 0M5
tel. | tél.: (819) 934-1324
fax | téléc.: (819) 997-2801
jane.northey@pch.gc.ca
Government of Canada | Gouvernement du Canada

September 15, 2010

Gift tax audits ensnare 170,000 Canadians

By Paul Waldie
From Wednesday's Globe and Mail

Every donation using controversial program has been disallowed, with as much as \$2.5-billion to be repaid

The Canada Revenue Agency has targeted roughly 170,000 Canadians who have allegedly claimed \$5-billion in bogus charitable donations since 2003 by using controversial tax shelter programs.

The CRA has been concerned about so called "gifting tax shelters" for years and it launched a special audit project in 2003. The audit is one of the largest in the agency's history and it involves a small army of officials who track thousands of contributions.

Since 2003, the CRA has reassessed more than 140,000 taxpayers and officials plan to reassess 30,000 more in the next few months, according to documents obtained under access to information by Ottawa research Ken Rubin. In each audit, the CRA has disallowed all donations, hitting the taxpayer with thousands of dollars in charges. Based on current estimates, the taxpayers who have contributed to these shelters could end up paying as much as \$2.5-billion in total to the CRA.

"We've been pretty blunt in saying we will audit you," said David Duff, the manager of the Tax Shelter Audit Section at the CRA. "We are methodically going through them."

Tax shelters tied to charitable donations have been around since the 1990s. They grew in popularity because while traditional tax shelters have been largely aimed at high-income individuals, most gifting tax shelters targeted middle-income earners.

Mr. Duff said the premise behind bogus gifting tax shelters is simple - investors receive a charitable tax receipt for an amount that exceeds the investor's actual donation. Here's an example of how it works: An investor pays \$30 to the tax shelter promoter who turns that into a charitable tax receipt for a \$100 donation. Depending on the investor's income, that receipt can translate into a tax refund worth as much as \$45. Mr. Duff said little if any of the investor's "gift" actually goes to any registered charity, making the program disallowable under CRA rules.

By the early 2000s, the number of these shelters had soared. For example, in 2007 the CRA found 33,000 taxpayers had claimed nearly \$1-billion worth of charitable donations through various shelters.

Changes to tax laws in 2003 made it easier for the CRA to track investors in these shelters and Mr. Duff said his operation has already met with some success. Thanks to the audits and assorted CRA warnings, the number of taxpayers claiming gifts through these shelters has been dropping. Last year, according to CRA figures, 10,500 taxpayers claimed \$285-million in donations through shelters. That was down from 17,000 taxpayers in 2008 who claimed \$480-million.

The hit to taxpayers can be hefty. Take the example of an investor who contributed \$15,000 to a shelter and received a \$50,000 charitable tax receipt. That receipt would be worth about

a \$23,000 tax refund. The CRA's audit will disallow the refund, meaning the investor would have to pay the \$23,000 back to CRA. "And the \$15,000 that's gone to the promoter, that's just gone," Mr. Duff said.

Many charities and non-profit organizations tied even indirectly to these shelters have also felt the impact of the audit program. Last June, for example, the CRA stripped the Canadian Lacrosse Association of its charitable status over allegations it issued more than \$60-million worth of improper receipts connected to a tax shelter. The association has insisted that it believed the tax shelter program, run by an unrelated promoter, was legitimate and would have generated about \$20-million for the association over 20 years. It could appeal the CRA's decision or re-apply for charitable status

Mr. Duff makes no apologies for the audit program. "We've made it very clear that with the gifting tax shelter we will audit every one of them," he said.

**Pages 560 to / à 564
are not relevant
sont non pertinentes**



{In Archive} Re: Letter to David Duff and Barbara D'Avignon

Sonia Lismer to: Erica Claus
Cc: Ashley Bélanger, sonia_lismer

20/09/2010 05:30 PM

Archive: This message is being viewed in an archive.

Erica,

I have integrated my changes within here:

Dear Mr. Duff and Ms. Davignon:

On behalf of the Canadian Cultural Property Export Review Board and staff of the Review Board Secretariat, I would like to thank you for your most informative presentation of September 16th on the subject of tax shelters.

The Review Board is vigilant in its determinations of Fair Market Value on applications for certification of cultural property and is particularly interested in recent media attention and the appearance of possible proliferation of tax shelters as they may relate to cultural property. In this context, the recent meetings we have had with you and your colleagues, the recent correspondence from your section and most particularly, your presentation on tax shelters to the Review Board and the ensuing discussion, are all extremely timely and relevant.

The Secretariat will continue to work with you in an effort to keep the Review Board apprised of developments in tax shelters as they pertain to cultural property. In this regard, we will be contacting you to arrange to meet next week to further discuss policy issues and ways of best handling tax shelters in support of CRA's efforts and with protection of the tax payer in mind.

On behalf of all of us, thank you again for the detailed and enlightening presentation you both delivered and for fielding so many questions.

Sincerely,

Sonia M. Lismer
Gestionnaire, Biens culturels mobiliers | Manager, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
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Erica Claus/HullOttawa/PCH/CA



Erica
Claus/HullOttawa/PCH/CA
2010-09-20 16:52

To Ashley Bélanger/HullOttawa/PCH/CA@PCH,
sonia_lismer@pch.gc.ca
cc

Subject Letter to David Duff and Barbara D'Avignon

Sonia and Ashley, comments please???

Dear Mr. Duff and Ms. D'Avignon:

On behalf of the Canadian Cultural Property Export Review Board and the staff of the Secretariat to the Board I would like to thank you for your informative presentation of September 16th on tax shelters.

The Review Board is vigilant in its determinations of Fair Market Value on applications for certification of cultural property and is particularly interested in recent media attention and the appearance of possible proliferation of tax shelters as they may relate to cultural property. In this context the recent meetings we have had with you and your colleagues, the recent correspondence from your section and most particularly, your presentation on tax shelters to the Review Board and the ensuing discussion are all extremely timely and relevant.

The Secretariat will continue to work with you in an effort to keep the Review Board apprised of developments in tax shelters as they pertain to cultural property. In this regard, we will be contacting you to arrange to meet next week to further discuss policy issues and ways of best handling tax shelters in support of CRA's efforts and with protection of the tax payer in mind.

On behalf of all of us, thank you again for the detailed and enlightening presentation you both delivered and for entertaining so many questions.

Sincerely,

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>



{In Archive} Prep for Teleconferences

Sonia Lismer to: Kirsten Hardy
Cc: Erica Claus, Babette Desousa

30/09/2010 04:08 PM

Archive:

This message is being viewed in an archive.

Kiri,

To follow up on our meeting this afternoon re: prep for MCP's second series of teleconferences, see below for email sent to institutions from last year. Please be sure to take into consideration the following to present at our meeting next Thursday so that we can be sure to send out the invitations next Friday, October 8:

- information sessions on MCP grants and tax-shelter gifting arrangements
- Verify the dates of the upcoming CAMDO meeting so that our teleconferences fall on different days; the dates I have are Monday and Tuesday, November 22-23, 2010
- work with Babette to get the email lists for appraisers and institutions ready
- talk with Louise O'Neill about having her block time to translate the invitation next Thursday p.m., Friday a.m. at the latest
- draft separate emails for designated institutions and appraisers, including proposed dates and times as discussed (after checking Erica's and my calendars), link to telecons last fall, etc.

Many thanks!

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
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Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121



Lisez,
n'imprimez pas.
Read,
don't print.

Anna
Chang/HullOttawa/PCH/CA
17/11/2009 03:36 PM

To Deborah Robichaud/Est-East/PCH/CA@PCH, Luc
Rathé/Est-East/PCH/CA@PCH, Valérie
Hopper/Est-East/PCH/CA@PCH, Adrian
Wortley/West-Ouest/PCH/CA@PCH, Gerry
Kretzel/West-Ouest/PCH/CA@PCH
cc Denny Gélinas/West-Ouest/PCH/CA@PCH, Louis
Chagnon/West-Ouest/PCH/CA@PCH, Marie
Moliner/Est-East/PCH/CA@PCH, Marc
Lemay/Est-East/PCH/CA@PCH, David
Burton/Est-East/PCH/CA@PCH, Lyn Elliot
Sherwood/HullOttawa/PCH/CA@PCH, Erica Claus, Sonia
Lismer
Subject Téléconférences régionales pour présenter le Guide révisé
de demandes d'attestation / Regional Q & A Teleconferences
to Introduce Revised Certification Guide



(english follows)

Chers collègues des régions,

Nous souhaitons vous inviter à participer aux téléconférences régionales que nous avons planifiées avec les personnes ressources des établissements culturels désignés. Le but de ces téléconférences est de présenter le Guide révisé de présentation des demandes d'attestation de biens culturels à la Commission canadienne d'examen des exportations de biens culturels et de donner aux établissements l'opportunité de poser des questions à propos de ces critères révisés de la Commission. Ce Guide de demande d'attestation est désormais disponible sur internet, au lien suivant:

Attestation de biens culturels - Guide de demande et Informations supplémentaires :
<http://www.pch.gc.ca/pgm/bcm-mcp/poi/criteres-criteria-fra.cfm>

La Liste des établissements désignés est disponible, par province, au lien :
<http://www.pch.gc.ca/pgm/bcm-mcp/dsgntn/index-fra.cfm>
Cette liste concerne les musées, les galeries d'art, les archives et les bibliothèques qui peuvent présenter des demandes d'attestation à la Commission.

Les téléconférences, d'une durée d'une heure, auront lieu le mardi 24 novembre et le mercredi 25 novembre, par région, et débiteront à des heures précises, comme suit :

	Date de la téléconférence	Heure de l'Est (EST)	Heures des régions
Région de l'Atlantique Terre-Neuve et Labrador Nouveau-Brunswick Nouvelle-Écosse Île-du-Prince-Édouard	mardi 24 novembre 2009	9:30 EST	10:00 NST 10:30 AST 10:30 AST 10:30 AST
Région du Québec	mardi 24 novembre 2009	11:00 EST	11:00 EST
Région de l'Ontario	mardi 24 novembre 2009	15:00 EST	15:00 EST
Région des Prairies et du Nord Manitoba Saskatchewan Nunavut	mercredi 25 novembre 2009	11:00 EST	10:00 CST
Région de l'Ouest Alberta Territoires du Nord-Ouest Colombie-Britannique Yukon	mercredi 25 novembre 2009	13:30 EST	11:30 MST 11:30 MST 10:30 PST 10:30 PST

Déroulement des téléconférences :

- Introduction par Erica Claus, Secrétaire de la Commission (5 minutes)
- Présentation par Sonia M. Lismer, Secrétaire adjointe de la Commission: Révisions des Lignes directrices et de la Présentation des évaluations monétaires (10 minutes)
- Questions-Réponses (40 minutes)
- Bilan : il sera également possible d'envoyer des questions supplémentaires par courriel, les réponses seront compilées et partagées avec tous les participants au début de l'année 2010 (5 minutes)

s.16(2)

Processus pour se joindre à la téléconférence de votre région :
Pour se joindre à la téléconférence, composez le numéro sans frais du service de téléconférence du gouvernement : 1-866-646-2080. Composez le code de la téléconférence : Vous aurez alors accès à la téléconférence. Veuillez vous assurer de vous joindre à la téléconférence au moins 5 minutes en avance puisque que chaque séance va débiter aux heures précises indiquées plus haut.

Ceci est une opportunité pour vous de vous mettre à jour à propos du processus d'attestation aux fins de l'impôt. Si vous souhaitez participer, veuillez vous inscrire par courriel d'ici le vendredi 20 novembre 2009 auprès d'Anna Chang, anna.chang@pch.gc.ca. Pour toutes questions, veuillez contacter Sonia Lismer ou moi-même, aux coordonnées suivantes.

Erica Claus
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
Téléphone | Telephone 819-997-8933
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
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Dear Regional Colleagues,

We would like to extend an open invitation to you to participate in regional teleconferences that we are planning with our contacts at designated heritage institutions. The purpose of these teleconferences is to introduce the revised Guide for making applications for certification to the Canadian Cultural Property Export Review Board and to provide institutions with the opportunity to ask questions about the Review Board's updated criteria. This Certification Guide is now available on the Web, as follows:

Certification of Cultural Property - Application Guide and Supplementary Information:
<http://www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm>

The List of Designated Institutions is available, by province, at:
<http://www.pch.gc.ca/pgm/bcm-mcp/desgntn/index-eng.cfm>. This list refers to those museums, art galleries, archives, and libraries which are eligible to present applications for certification to the Review Board.

The one-hour teleconference will take place on Tuesday, November 24 and Wednesday, November 25 by

region, starting promptly, as follows:

	Teleconference Date	Eastern Standard Time	Regional Times
Atlantic Region Newfoundland and Labrador New Brunswick Nova Scotia Prince Edward Island	Tue, Nov 24, 2009	9:30 a.m. EST	10:00 a.m. NST 10:30 a.m. AST 10:30 a.m. AST 10:30 a.m. AST
Quebec Region	Tue, Nov 24, 2009	11:00 a.m. EST	11:00 a.m. EST
Ontario Region	Tue, Nov 24, 2009	3:00 p.m. EST	3:00 p.m. EST
Prairies and Northern Region Manitoba Saskatchewan Nunavut	Wed, Nov 25, 2009	11:00 a.m. EST	10:00 a.m. CST
Western Region Alberta Northwest Territories British Columbia Yukon	Wed, Nov 25, 2009	1:30 p.m. EST	11:30 a.m. MST 11:30 a.m. MST 10:30 a.m. PST 10:30 a.m. PST

s.16(2)

Format for Teleconferences:

- Introduction by Erica Claus, Secretary to the Board (5 minutes)
- Presentation by Sonia M. Lismer, Assistant Secretary to the Board: Highlight key revisions to the Guidelines and the Format for Monetary Appraisals (10 minutes)
- Q & A (40 minutes)
- Wrap-up: An opportunity will also be provided to send in additional questions by email, the answers to which will be compiled and shared with all participants in early 2010 (5 minutes)

Entering the Teleconference for Your Region:

To enter the teleconference, dial the Government Teleconferencing Service toll-free at 1-866-646-2080. Enter the Conference Code _____ You will be joined to the teleconference. Please be sure to enter the teleconference at least 5 minutes in advance as each session will commence promptly at the times indicated above.

This is an opportunity for you to hear the latest about the ~~tax~~ certification process. If you are interested in participating, please RSVP by email by Friday, November 20, 2009 to Anna Chang at anna.chang@pch.gc.ca. If you have any questions, please feel free to contact Sonia Lismer or myself at the coordinates below.

Erica Claus
 Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
 Secretary, Canadian Cultural Property Export Review Board
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{In Archive} Montreal Trip

Erica Claus to: Lyn_Elliot_Sherwood, sonia_lismer, susan murdock, Pierre Derome

01/10/2010 06:04 PM

Archive:

This message is being viewed in an archive.

Please see the attached trip notes and itinerary which documents the meetings/events of the last week in Montreal for your information so you know who we have been reaching out to and meeting in person.

Erica



MONTREAL TRIP REPORT.doc

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
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<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

**Pages 573 to / à 577
are not relevant
sont non pertinentes**

Meeting with CRA - David Duff, Stan Haslam, Barbara Desjardis

- * tax shelter gifting defn
- * defn of gift
- * # of questions on Form 1 Alert
- * AGA - 450,000 if Flagship sold,

* 3-year holdy period.
 - Purchase price on form
 Appraisal - Done Holt

s.24(1)

If 6 million, sold 1 million investors = total refund
 Tele conference Oct 25-26 / NOV 2-3 - follow up with link to CRA on advantage forms.

- 5:30 - outlined 4-pt agenda
 David Duff: - commitment of info
 - money cases
 - specific files

Paid: 1.4 million? Cost to Max
 Neutral
 = 1.2

Board decisions: - a diversion; to direct readers to website - statement that board cannot tax shelters; excessive extreme caution
 - request # - said: private puts together, gets the words of clauses
 - is tax shelter, if so, what is #
 - buy low date high - need legislative - not auth. priority -
 - don't based on eligibility act - loan -
 - advantage could exist to 0
 - how priority (like taken) can account advantage
 - is there an advantage? limited return?

For tax shelters - ones on in stock is to issue receipt for eligible amount
 - need legislative retroaction to Dec 2003

Technical Part - for cultural property have to be an advantage
 - Defn of advantage: 2 criteria -

- Advantage
 - Gift Receipt
 buy low / donate
 leverage cash } advantage addressed (leverage cash loan) not at risk of
 gifting trust }
 248.32

If a tax shelter but not qualified #, CRA can deny donation,

relevant to CCPORB - tax shelter gifts arrangement = buy low donate high

proposed - one way to circumvent = promoter
 - new RSP or RRSP

- new requirement to provide purchase price - donor's cost - board can ask how much promoter paid.

no gift argument - donated in kind
- voluntary transfer of property without consideration
- proper acceptance + delivery

* 100 anti - rule of col to promoter - charity left 1-2%

* principle of delivery = Board -
- actually donated
- physical transfer - it showed transfer not from donor but from promoter to charity. not a gift!

* Alerts - Website

- cultural property could be subject of tax shelter
- are provisions of Board to exchange s. 241

- ITA - 241.4 | Board has benefit to redetermine value -
CPIA - 33 -

- link to alert by CRA

- ref to alerts regarding to donors

s.24(1)

* penalty on retroactive sales in ordinary commercial sale

- Dec re physical possession?

- no cases reported -

- still takes place cheque acct.

- tax shelter info = done

* 241 - can't give tax pay info to Board referring to tax payer info in deliberations - must share with s. 241.4 / done

- Sandy Davidson / Dale Blair also - expect

* ↓

appeal - Herule - 8 lawyers

Balance - rest of lawyers

* donors donated

interest in object

- no gift argument - CRA - several lot collateral purpose - tax shelter options

(P2)

- did CRA advise that tax would be no adjustment?

Need to check

Reimbursement + interest

legal vs. policy - as interest waiver

- * Web Advisory - same w CRA
- * CRA to send letters
- * Specializing Nits of Telecom
- *

Penalty - for not getting # prior to getting criticized. assess penalty if don't pay penalty amount.
 - penalties - ^{to keep} audited - NAV -
 - provide substance of information.
 penalty for getting Selley 25%

* gift - this in common law.

- Finance was looking at grid ^{back} total to cost, to include cultural property
- draft legislation 2003 excluded cult property
- still draft -

- ✓ CRA eligible and consistent
- advantage re: loan (loan was a donation) *
- take another look at
- good opportunity to make connection and if proposed legislation
-

**Pages 581 to / à 586
are withheld pursuant to sections
sont retenues en vertu des articles**

21(1)(a), 21(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



{In Archive} Re: Secretary's Report for Minutes

Erica Claus to: Erica Vezeau

Cc: Sonia Lismer

06/10/2010 02:40 PM

Archive:

This message is being viewed in an archive.



SECRETARY'S REPORT SEPTEMBER 2010.doc

Thanks for staying on top of this Erica.

Sonia, would appreciate your notes before end of day tomorrow so we can get minutes completed and off to translation next week.

Thanks.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

Erica Vezeau/HullOttawa/PCH/CA

Erica
Vezeau/HullOttawa/PCH/CA
06/10/2010 02:22 PM

To Erica Claus/HullOttawa/PCH/CA@PCH, Sonia
Lismer/HullOttawa/PCH/CA@PCH
cc

Subject Secretary's Report for Minutes

Hi Erica,

When you have a chance, can you forward me your summary sheet that you use for delivering the Secretary's Report to the Board. I'll use this as a skeleton, and flesh it out with my notes.

Sonia, this is a friendly reminder to work on the Business Arising and Feedback sections :)

Many thanks,
Erica V.

SECRETARY'S REPORT

CCPERB MEETING 15-17 SEPTEMBER 2010

- Welcome – Bienvenue:
Extend warm welcome to all Board members to Ottawa. Please let us know of any needs you might have.
- Past Chair of CCPERB Passes Away:
Dr. Shirley Thomson's memorial is being held this week at the National Gallery of Canada. CCPERB current Chairman, Marcel Brisebois, is among the selected few who have been asked to speak at this event. Seats have been reserved for those Board Members who wish to attend the memorial. We will adjourn at 3:15 and leave immediately by taxi. s.19(1)
- Appointments: Appointments pending.
- Staffing: Administrative support Renée St-Pierre has joined the team on term, exceptional assistance and support, working towards longer term solution. Kim Bauer is back
- Reorganization:
Strategic review of MCP organization has revealed an organization which is too flat to work effectively and efficiently. We are looking at options which will include grouping Ministerial functions (designation and export) along with planning functions together and to creating a new Manager position. This new organization will reduce the director reports to Sonia from 11 to 5.
- Tax Shelter:
As a result of consultations with CRA a presentation will take place tomorrow on tax shelters. This is a vital concept to understand as there have been applications that have come before the Board which are part of tax shelters. This presentation will provide an opportunity to ask questions and discuss the tax shelter issue. After the break the Board will be in a position to discuss in greater detail in camera as to how tax shelters will be handled by the Board. Due to the importance of this file staff have been invited to attend as observers however have been asked to stay for coffee to engage in discussion with the presenter and the Board.

Exchange of information with CRA under the 1998 MOU:

As a result of an MOU signed with CRA in 1998, PCH can share information with CRA on behalf of the Secretariat and the Review Board. During the summer three letters were addressed to the Secretary, one dealing with VIA archival photos, one addressing several different files, and one specifically addressing a 2009 application approved by the Review Board. I invite you to read this material for discussion after the presentation tomorrow. In anticipation of this, here are a few excerpts.

- Art Gallery of Algoma:

Art Gallery of Algoma (distribute documents) has written back to the Secretary in response to the June meeting results requesting information from the organization for the 2010-0093 application for Racoons. There has been an exchange of letters which has resulted in AGA informing the Secretariat of their intention to proceed with a judicial review. After the CRA presentation tomorrow morning and once the Review Board has read the material being distributed this morning in strictest confidence and to remain in this room, a discussion of this file may be appropriate.

- Letters Five:

As a reminder, there are only five institutions which have received special letters: "Letters Five" [MMFA (incomplete applications, unsigned appraisals), AGNS (OSNI), Art Gallery of Sudbury (OSNI), Glenbow (incomplete appraisals)].

- Photography Archives:

SUMMARY OF WHAT IS AT MEETING ASHLEY?

- Audiovisual:

SUMMARY OF WHAT IS AT THIS MEETING – WHAT HAPPENED AT LAST KIRI????

- Export Permit Application Review Report:

Export Permit Application Review update:

Two closed files:

1 2-month delay period put on Stone bowl in the form of an owl on May 20, delay period expired and export permit was requested on July 20, 2010.

1 review of a section of a red cedar pole (Gitksan) on August 31, 2010, Board allowed the export permit.

Two pending files:

Reviewed on August 31, the Board lacked information on authenticity, provenance and results of the Art Loss Registry search. Have written to Christie's requesting the information and will communicate with the Board once received.

s.19(1)

s.21(1)(c)

~~Exceptionally because Board is meeting on the third Thursday of the month~~ will be in attendance. Please note that the documents had been sent to you electronically and will be screened electronically for the meeting. There will be no outside representations.

- Grants Report:
Grants MCP disposed of approximately \$1.2M in grant monies last fiscal year and less than one third was awarded to institutions. Encourage Board Members to inform institutions that that funds are available for the purchase of denied export permit applications as well as cultural property outside Canada. For details institutions should contact the Secretariat.
- Designation:
Two institutions were designated under **Category "B"**:

Burnaby Art Gallery (Burnaby, British Columbia) effective June 15, 2010
Designated in relation to the acquisition of 48 works of art by Alistair Bell

Musée de la civilisation (Québec, Québec) effective July 26, 2010
Designated in relation to the acquisition of the Ronald Chabot Collection of 4,572 commercial catalogues and 2,500 related documents

- OSNI:
Check list in Section 6 English and French guides – Guidelines effective as of this meeting. Please note the new Guidelines effective this week include all changes and adjustments based on Board discussions.
- Official Languages:
Reminder to all Board members to use the official language of their choice – please bring to my attention any issues relating to official language use – if required, simultaneous translation can be provided at a cost of \$WHAT IS THE COST FOR SIMULTANEOUS TRANSLATION?? per meeting.
- Secretariat Staff:
Special thanks to all staff of the Secretariat for handling certification, designation and export/import files. Special mention of the work being done under the leadership of Erica Vezeau, the Secretariat's webmaster, for the modernization of the program and online access scheduled for 2011.

**Pages 592 to / à 594
are withheld pursuant to sections
sont retenues en vertu des articles**

21(1)(a), 21(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

{In Archive} Qs and As and teleconference text

Kirsten Hardy to: Erica Claus, Sonia Lismer

07/10/2010 03:58 PM

Archive: This message is being viewed in an archive.

As discussed here is the revised text for the teleconferences and Qs and As :



teleconferences 2010.doc



Q&A-DRAFT Oct 7,2010.doc

Kiri Hardy
Program Officer/Agente de programme
Movable Cultural Property/Biens culturels mobiliers
Telephone/téléphone: (819)997-8794
Fax/télécopieur:(819)997-7757
Toll free/sans frais: 1-866-811-0055

Dear Regional Colleagues,

We are pleased to invite you to Movable Cultural Property's second annual regional teleconferences, being held on Monday October 25 and Tuesday October 26 with our contacts at designated heritage institutions. This year's themes are:

1. Tax shelter gifting arrangements: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

These one hour teleconferences, organized by region, will start promptly as follows:

	Teleconference Date	Eastern Daylight Time	Regional Times
Atlantic Region Newfoundland and Labrador New Brunswick Nova Scotia Prince Edward Island	Mon, Oct 25, 2010	9:30 a.m. EDT	11:00 a.m. NDT 10:30 a.m. ADT 10:30 a.m. ADT 10:30 a.m. ADT 10:30 a.m. ADT
Quebec Region	Mon, Oct 25, 2010	11:00 a.m. EDT	11:00 a.m. EDT
Ontario Region	Mon, Oct 25, 2010	3:00 p.m. EDT	3:00 p.m. EDT
Prairies and Northern Region Manitoba Saskatchewan Nunavut	Tue, Oct 26, 2010	11:00 a.m. EDT	10:00 a.m. CDT 9:00 a.m. CST 11:00 a.m. EDT
Western Region Alberta Northwest Territories British Columbia Yukon	Tue, Oct 26, 2010	1:30 p.m. EDT	11:30 a.m. MDT 11:30 a.m. MDT 10:30 a.m. PDT 10:30 a.m. PDT

s.16(2)

Format for Teleconferences:

- Introduction: Erica Claus, Secretary to the Board
- Presentation: Erica Claus, Secretary to the Board and Sonia Lismer, Assistant Secretary to the Board
- Q & A
- Wrap-up

Entering the Teleconference:

1. Please be sure to enter the teleconference at least 5 minutes in advance as each session will commence promptly at the times indicated above.
2. Dial the Government Teleconferencing Service toll-free at 1-877-413-4792
3. Enter the Conference Code: _____

RSVP by October 15, 2010 to Babette De Sousa at Babette.Desousa@pch.gc.ca. If you have any questions, please feel free to contact Sonia Lismer or myself at the coordinates below.

Erica Claus
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada

Sonia M. Lismer
Secrétaire adjointe, Commission canadienne d'examen des exportations de biens culturels |
Assistant Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Gouvernement du Canada | Government of Canada

Page 598
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**Most Frequently Asked Questions
October 1, 2010
DRAFT**

General

Q. What is the Canadian Cultural Property Export Review Board?

A. The Review Board is an arm's length agency of the Government of Canada whose 10 members are appointed by Governor in Council. Its purpose is to encourage the protection and retention of heritage objects in Canada in order to build Canada's heritage.

Q. What is the Review Board's role with respect to certification of cultural property?

A. The Review Board reviews applications for certification of cultural property in order to determine the "outstanding significance and national importance" and fair market value for income tax purposes and issues T871s (*Cultural Property Income Tax Certificates*).

Q. What is the Review Board's role with respect to export control?

A. The Review Board reviews applications for export permits of cultural property that have been refused. It will determine if the cultural property is of outstanding significance and national importance and may either allow the export or create an export delay period. The delay period creates an opportunity for institutions across Canada to acquire the object before it leaves Canada.

Q. What is the advantage to a donor of having cultural property certified by the Review Board?

A. When cultural property has been certified by the Review Board, the donor does not have to report, or pay tax on any capital gain and is also eligible for a non-refundable tax credit. For details please refer to the Canada Revenue Agency publication *Gifts and Income Tax* at <http://www.cra-arc.gc.ca/E/pub/tg/p113/>.

Q. What is the advantage to a vendor of having cultural property certified by the Review Board?

A. When cultural property has been certified by the Review Board, a vendor does not have to report, or pay tax on any capital gain. For details please refer to the Canada Revenue Agency publication *Gifts and Income Tax* at <http://www.cra-arc.gc.ca/E/pub/tg/p113/>.

Q. What is the advantage to an artist of having cultural property certified by the Review Board?

A. There are several possible scenarios for tax credits, the details of which should be confirmed with a financial expert. For general information please refer to the Canada Revenue Agency publication *Gifts and Income Tax* at <http://www.cra-arc.gc.ca/E/pub/tg/p113/>.

Q. What is the advantage to a corporation of having cultural property certified by the Review Board?

A. There are several possible scenarios for tax credits, the details of which should be confirmed with a financial expert. For general information please refer to the Canada Revenue Agency publication *Gifts and Income Tax* at <http://www.cra-arc.gc.ca/E/pub/tg/p113/>.

Q. Can cultural property be donated/sold to any charitable organization and be eligible for a Cultural Property Income Tax Certificate (T871)?

A. No. Only institutions designated by the Minister of Canadian Heritage as meeting recognized professional practices for preservation are eligible to apply for certification of cultural property on behalf of a donor or vendor.

Q. How many designated institutions and public authorities are there?

A. There are approximately 300 designation institutions and public authorities across Canada. A list is available at <http://www.pch.gc.ca/pgm/bcm-mcp/desqntn/index-eng.cfm>

Q. Does the Review Board purchase cultural property?

A. No.

Q. Must cultural property be Canadian in origin to be certified by the Review Board?

A. No. Cultural property does not need to be Canadian in origin to be certified by the Review Board. Cultural Property must be of outstanding significance and national importance such that its loss to Canada would significantly diminish the national heritage. For details please go to <http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp-eng.pdf>, section 6.

Q. Can a donor withdraw a donation from an institution once it has been certified by the Review Board?

A. Once a legally binding deed has been signed and the cultural property certified by the Review Board, a donation cannot be withdrawn without legal and financial repercussions.

Q. If a donor is not satisfied with the Review Board's determination of fair market value, can the institution issue a charitable receipt for a different value?

A. No. Once the Review Board had made its determination, the value will apply for a period of two years.

Q. Can an institution loan certified cultural property to the original donor?

A. No. For details please go to <http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp-eng.pdf>, page 7.

Q. If a donation is made in one calendar year, but is not certified until the following year, what are the consequences?

A. The *Cultural Property Income Tax Certificate* (T871) issued by the Review Board applies to the donation taxation year, not the date that the cultural property was certified. The T871 can be applied in the year in which the cultural property is donated, and for up

Q. What is the advantage to a corporation of having cultural property certified by the Review Board?

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A. The *Cultural Property Income Tax Certificate* (T871) issued by the Review Board applies to the donation taxation year, not the date that the cultural property was certified. The T871 can be applied in the year in which the cultural property is donated, and for up

to five subsequent years. For further details please refer to the Canada Revenue Agency publication *Gifts and Income Tax* at <http://www.cra-arc.gc.ca/E/pub/tg/p113/>.

Q. What is the Review Board's view on the recent media attention exposing tax shelter gifting arrangements?

A. In light of recent media coverage on tax shelters, the Canadian Cultural Property Export Review Board suggests that designated institutions and public authorities, donors and monetary appraisers exercise caution when presented with proposals to participate in *tax shelter gifting arrangements* for cultural property.

Tax shelter gifting arrangements involve individuals who promote financial advantages through the tax system as a primary motivation for donating to Canadian institutions. Canada Revenue Agency has posted alerts online which the Review Board encourages stakeholders involved with cultural property to consult.

Applications for Certification

Q. Are there application deadlines?

A. Yes. There are four annual deadlines available at <http://www.pch.gc.ca/pgm/bcm-mcp/impinf-eng.cfm>.

Q. If an artist's work has been previously certified by the Review Board, would other works by that artist be automatically certified?

A. No. Each application for certification is reviewed on its own merit. It is the work of art that is certified, not the artist.

Q. If a fonds has been previously certified by the Review Board, would additions to the fonds be automatically certified?

A. No. Each application for certification is reviewed on its own merit. It is the contents of the fonds that are certified, not the creator.

Q. Must the donor provide the purchase price?

A. If the property in question was purchased, the application must include the purchase price(s) and copies of sales transaction documents. For details please refer to <http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp-eng.pdf>, page 36.

Q. Will the Review Board base its determination of fair market value solely on the purchase price?

A. No. The purchase price is only one factor of many in the determination of fair market value.

Q. Must the cultural property meet all five criteria for "outstanding significance" in order to be certified by the Review Board?

A. No. One or more of the criteria must be met for an object to be certified.

Q. Must the cultural property be of "national importance" to be certified?

A. Yes. National importance must be demonstrated and includes local, regional and provincial factors. Details available at: <http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp-eng.pdf>

Monetary Appraisals

Q. Is it possible to obtain a list of qualified appraisers?

A. The Movable Cultural Property Directorate does not endorse appraisers and can therefore not provide a list.

Q. Is it the responsibility of the institution to provide the appraiser with the necessary documentation required to conduct a monetary appraisal.

A. Yes. Detailed information must be provided according to the guidelines available at <http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp-eng.pdf>

Q. Is the institution accountable for ensuring that appraisals include all required information?

A. Yes. If an appraisal does not meet the Review Board's requirements, the application will be returned to the applicant.

Q. Are appraisals solicited by the donor eligible for consideration?

A. Yes, provided that they have been conducted at arms length and are complete.

Q. What if there is a discrepancy in the estimated fair market values among appraisers?

A. The applicant must address the discrepancy in a written statement and provide an argument to support either the average of the estimated values, or one or other of the individual values.

{In Archive} La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010

mcp-bcm to: 13/10/2010 04:36 PM
Sent by: Babette Descousa
Bcc: Sonia Lismer

History: This message has been forwarded.
Archive: This message is being viewed in an archive.

(english follows)

Aux évaluateurs,

Nous avons le plaisir de vous inviter à la deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers, qui se tiendra le lundi 25 octobre et le mardi 26 octobre. Cette année, les thèmes abordés sont les suivants :

1. Arrangements relatifs à des dons utilisés comme abris fiscaux : évolution récente
2. Demandes d'attestation : changements importants
3. Subventions visant les biens culturels mobiliers : possibilités

Deux téléconférences d'une heure sont prévues :

s.16(2)

En français : le lundi 25 octobre 2010 à 13 h 30 HAE
En anglais : le mardi 26 octobre 2010 à 15 h HAE

Déroulement des téléconférences :

- Introduction : Erica Claus, Secrétaire à la Commission
- Présentations : Erica Claus et Sonia Lismer, Secrétaire adjointe à la Commission
- Q et R
- Récapitulation

Accès à la téléconférence :

1. Assurez-vous d'accéder à la téléconférence au moins 5 minutes à l'avance, car chaque séance commencera à l'heure précise indiquée ci-dessus.
2. Composez le numéro sans frais pour accéder au Service de téléconférence du gouvernement : 1-877-413-4792.
3. Composez le code d'accès à la téléconférence :

RSVP avant le 18 octobre 2010 à babette.desousa@pch.gc.ca. Si vous avez des questions, n'hésitez pas à me contacter aux coordonnées apparaissant ci-dessous.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca

Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada

s.16(2)

Dear Appraiser:

We are pleased to invite you to Movable Cultural Property's *Second Annual Regional Teleconferences*, being held on Monday, October 25 and Tuesday, October 26. This year's themes are:

1. *Tax shelter gifting arrangements*: recent developments
2. Certification applications: important changes
3. Movable cultural property grants: opportunities

Two one-hour teleconferences are scheduled:

In French: Monday, October 25, 2010 at 1:30 p.m. EDT
In English: Tuesday, October 26, 2010 at 3:00 p.m. EDT

Format for Teleconferences:

- Introduction: Erica Claus, Director MCP/Secretary to the Board
- Presentations: Erica Claus and Sonia Lismer, Assistant Director MCP/Assistant Secretary to the Board
- Q & A
- Wrap-up

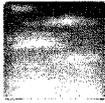
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3. Enter the Conference Code: _____

RSVP by October 18, 2010 to babette.desousa@pch.gc.ca. If you have any questions, please feel free to contact me at the coordinates below.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada



{In Archive} Fw: Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010 / La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010

Erica Claus to: Lyn_Elliot_Sherwood, Joanne Temi, babette.desousa, sonia_lismer

13/10/2010 05:04 PM

Archive: This message is being viewed in an archive.

Lyn,

As you will note below, Sonia and I, along with officers, will be in regional teleconferences for two days with both designated institutions and appraisers on October 25 and 26 and will, therefore, be tied up both days. They will take place in room 137 or in the Chair's Boardroom and you are welcome to join at any time if you are interested in hearing the flavour the presentations or questions which ensue.

Erica

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>

----- Forwarded by Erica Claus/HullOttawa/PCH/CA on 13/10/2010 05:01 PM -----

mcp-bcm/HullOttawa/PCH/CA

Sent by: Babette Desousa/HullOttawa/PCH/CA

13/10/2010 02:20 PM

To Kirsten Hardy/HullOttawa/PCH/CA, Erica Claus/HullOttawa/PCH/CA
cc

Subject Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010 / La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010

(for your final review before I enter email addresses in the bcc field)

(le français suit)

Dear Colleagues in Designated Institutions:

We are pleased to invite you to Movable Cultural Property's *Second Annual Regional Teleconferences*, being held on Monday, October 25 and Tuesday, October 26. This year's themes are:

1. *Tax shelter gifting arrangements*: recent developments

2. Certification applications: important changes
3. Movable cultural property grants: opportunities

s.16(2)

These one hour teleconferences, organized by region, will start promptly as follows:

	Teleconference Date	Eastern Daylight Time	Regional Times
Atlantic Region Newfoundland Labrador New Brunswick Nova Scotia Prince Edward Island	Mon, Oct 25, 2010	9:30 a.m. EDT	11:00 a.m. NDT 10:30 a.m. ADT 10:30 a.m. ADT 10:30 a.m. ADT 10:30 a.m. ADT
Quebec Region	Mon, Oct 25, 2010	11:00 a.m. EDT	11:00 a.m. EDT
Ontario Region	Mon, Oct 25, 2010	3:00 p.m. EDT	3:00 p.m. EDT
Prairies and Northern Region Manitoba Saskatchewan Nunavut Northwest Territories	Tue, Oct 26, 2010	11:00 a.m. EDT	10:00 a.m. CDT 9:00 a.m. CST 11:00 a.m. EDT 11:30 a.m. MDT
Western Region Alberta British Columbia Yukon	Tue, Oct 26, 2010	1:30 p.m. EDT	11:30 a.m. MDT 10:30 a.m. PDT 10:30 a.m. PDT

Format for Teleconferences:

- Introduction: Erica Claus, Director MCP/Secretary to the Board
- Presentations: Erica Claus and Sonia Lismer, Assistant Director MCP/Assistant Secretary to the Board
- Q & A
- Wrap-up

Entering the Teleconference:

1. Please be sure to enter the teleconference at least 5 minutes in advance as each session will commence promptly at the times indicated above.
2. Dial the Government Teleconferencing Service toll-free at 1-877-413-4792
3. Enter the Conference Code:

RSVP by **October 18, 2010** to babette.desousa@pch.gc.ca. If you have any questions, please feel free to contact me at the coordinates below.

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |

Secretary, Canadian Cultural Property Export Review Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
erica.claus@pch.gc.ca
Téléphone | Telephone 819-997-8933
Gouvernement du Canada | Government of Canada

Aux collègues des établissements désignés,

Nous avons le plaisir de vous inviter à la deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers, qui se tiendra le lundi 25 octobre et le mardi 26 octobre. Cette année, les thèmes abordés sont les suivants :

1. *Arrangements relatifs à des dons utilisés comme abris fiscaux* : évolution récente
2. Demandes d'attestation : changements importants
3. Subventions visant les biens culturels mobiliers : possibilités

Ces téléconférences sont organisées par région et commenceront à l'heure précise indiquée ci-dessous :

	Date de la téléconférence	Heure avancée de l'Est (HAE)	Heure en région
Région de l'Atlantique Terre-Neuve Labrador Nouveau-Brunswick Nouvelle-Écosse Île-du-Prince-Édouard	Lundi 25 oct. 2010	9 h 30 HAE	11 h HAT 10 h 30 HAA 10 h 30 HAA 10 h 30 HAA 10 h 30 HAA
Région du Québec	Lundi 25 oct. 2010	11 h HAE	11 h HAE
Région de l'Ontario	Lundi 25 oct. 2010	15 h HAE	15 h HAE
Région des Prairies et du Nord Manitoba Saskatchewan Nunavut Territoires du Nord-Ouest	Mardi 26 oct. 2010	11 h HAE	10 h HAC 9 h HNC 11 h HAE 11 h 30 HAR
Région de l'Ouest Alberta Colombie-Britannique Yukon	Mardi 26 oct. 2010	13 h 30 HAE	11 h 30 HAR 10 h 30 HAP 10 h 30 HAP

Déroulement des téléconférences :

- Introduction : Erica Claus, Directrice des BCM, Secrétaire à la Commission
- Présentations : Erica Claus et Sonia Lismer, Directrice adjointe des BCM, Secrétaire adjointe à la Commission
- Q et R
- Récapitulation

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s.16(2)

1-877-413-4792

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{In Archive} Fw: La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010

Sonia Lismer to:
Cc: Erica Claus, Babette Desousa

21/10/2010 05:23 PM

Archive: This message is being viewed in an archive.

s.19(1)

Hi

Lovely to speak today. As promised, here is the invitation for the teleconferences we are holding next Monday and Tuesday. Will look forward to meeting with you and others at ADAC next Friday.

Babette: for future, would you please ensure that ADAC is on our mailing list for appraisers as follows: ADAC, ad-ac.ca.....many thanks.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board

15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

Gouvernement du Canada | Government of Canada

— Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-10-21 17:20 —

mcp-bcm/HullOttawa/PCH/CA

Sent by: Babette
Desousa/HullOttawa/PCH/CA

To

cc

2010-10-13 16:36

Subject La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010

(english follows)

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Deux téléconférences d'une heure sont prévues :

En français : le lundi 25 octobre 2010 à 13 h 30 HAE
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s.16(2)

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Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secrétaire, Commission canadienne d'examen des exportations de biens culturels |
Secretary, Canadian Cultural Property Export Review Board
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erica.claus@pch.gc.ca
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s.16(2)

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To:
Cc:
Bcc:
Subject: Agenda for Marcel

Archive: This message is being viewed in an archive.

TO DOS for Monday

For Trousse

- Print members bios
- Comments from Claudette re: honoraria doc and Rudy's Profile
- Advisory on Charitable Giving
- Jane's comments

s.24(1)

Other

- Print Record of Decision
- Print Chair's letter from annual report; get Rémi's comments
- Send Frantic Films to Leon for estimate
- Call David Duff, Pam McInnes re: shelters for sales
- MACM OSNI samples
- Annexes for Minutes: Pepall and Labatt's letters; residual interest background; 5-year overview
- Minutes:
- Minutes: add discussion on Certification Guide, AV Guidelines, GCBO presentation and deck
- Minutes: 3 donors for

Agenda for Marcel

- Review Annual Report Letter
- Review and approve the English version of the Record of Decision for the September meeting
- Review approved OSNI examples from MACM
- Finalize letter to the Minister recommending potential members to the Board
- Review the structure for the orientation with Rudy Buttignol and finalize who speaks to what
- Determine which files for the December meeting to use as illustrative samples
- Privacy Act request
- Appeal to the Tax Court
- Meet with Ken Larose at 3:00 on the issue of appraisal methodology for archival material with an emphasis on AV

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
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**Pages 614 to / à 622
are not relevant
sont non pertinentes**

s.19(1)



{In Archive} Fw: La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010

Erica Claus to: Sonia Lismer, Susan Murdock

10/11/2010 12:30 PM

Archive:

This message is being viewed in an archive.

Fyi

Erica Claus

----- Original Message -----

From: Erica Claus

Sent: 11/10/2010 12:29 PM EST

To: Deborah Robichaud

Cc: Julie Morand

Subject: Re: La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010

Thanks so much Deborah, good to hear from you. Please feel free to get in touch or to direct questions our way.

All the best.

Erica

Deborah Robichaud

----- Original Message -----

From: Deborah Robichaud

Sent: 11/10/2010 01:06 PM AST

To: Erica Claus

Cc: Julie Morand

Subject: Fw: La deuxième série annuelle de téléconférences régionales des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property Second Annual Regional Teleconference October 25 and 26, 2010

Hello Erica:

Je ne voulais pas passer sous silence ton invitation,

...last year's telecon was very instructive, I learned how complex the legislation is, etc. I hope this year's conference went as well as last year's, and I applaud you and the team for doing this on a regular basis.

If there is anything as far as follow-up that we can do here, to be of assistance, please let us know. Also, for future reference, we have broadband visual teleconferencing facilities in PEI, NS, NL and NB if that is something you might find useful.

Deborah Robichaud

Regional Manager of Arts, Culture and Heritage | Gestionnaire régionale des arts, de la culture et du patrimoine

Atlantic Region | Région de l'Atlantique

Canadian Heritage | Patrimoine canadien

Moncton Canada E1C 1H1

Deborah.robichaud@pch.gc.ca

Telephone | Téléphone : 506-851-6535

Facsimile | Télécopieur : 506-851-7079

Pages 624 to / à 626

are duplicates

sont des duplicatas



{In Archive} Fw: La deuxième série annuelle de téléconférences régionales
des Biens culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural
Property Second Annual Regional Teleconference October 25 and 26, 2010
Sonia Lismer to: Erica Claus 22/11/2010 09:24 AM

Archive: This message is being viewed in an archive.

s.19(1)

continued...

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
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Gouvernement du Canada | Government of Canada
CH/CA on 2010-11-22 09:24

To <bcm-mcp@pch.gc.ca>
cc <babette.desousa@pch.gc.ca>, <Sonia.Lismer@pch.gc.ca>
Subject RE: La deuxième série annuelle de téléconférences
régionales des Biens culturels mobiliers le 25 et 26 octobre
2010 / Movable Cultural Property Second Annual Regional
Teleconference October 25 and 26, 2010

I replied to your 2009 e-mail, your October
2010 teleconference completely. I meant to direct my reply to the October
13 notification below.

Rather than endlessly raising the bar and demanding higher proofs, wouldn't
it be simpler for the CCPERB to work with trade organizations like ADAC to
identify competent appraisers, and let them get on with the business of
writing them? All you need beyond that is some sort of arbitration
mechanism, in case of disputes.

Best wishes.

-----Original Message-----

From: babette.desousa@pch.gc.ca [mailto:babette.desousa@pch.gc.ca] On Behalf
Of bcm-mcp@pch.gc.ca
Sent: Wednesday, October 13, 2010 4:37 PM
Subject: La deuxième série annuelle de téléconférences régionales des Biens

culturels mobiliers le 25 et 26 octobre 2010 / Movable Cultural Property
Second Annual Regional Teleconference October 25 and 26, 2010

(english follows)

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**MCP STAFF MEETING
MINUTES
November 23, 2010
15 Eddy St., 3rd Floor, Room 137
10:00 a.m. to 11:00 a.m.**

1. Agenda Review

No changes to agenda were made.

2. Policy/Program Discussion

Erica C indicated that the ombudsmen had been approached with staff concerns. She indicated that immediate steps had been taken to address the issues and as a result there will be an invitation to all staff from the Well Being Centre for a group session.

Working hours: EC asked if the working hours, as indicated on the handout, were satisfactory to everyone. There was staff consensus and agreement with the working hours as indicated on the Directorate schedule. Several staff raised questions about flexibility in exceptional circumstances.

Staff meetings: Do we want to continue with bi-weekly meetings, or would once a month be sufficient? The consensus was for monthly meetings, with the option of additional ones when needed. EC indicated that we would try this for the next several months.

Minutes for staff meetings: The requirement for detailed minutes was raised and the consensus was that they are useful, however, would be as useful if kept to a minimum list of summary bullets and action items.

Annual Report: SML mentioned challenges with the layout had been resolved and that the final layout (done in house) is excellent.

3. Board

N/A

4. Varia

National Gallery Symposium: Tatiana and Ashley provided a brief overview.

5. Roundtable

Jennifer: Ceremony at the Museum of Nature to return 35 fossils to the People's Republic of China went well and meeting with deputy foreign minister and the Ambassador of Bulgaria to express their gratitude for the return of cultural property to Bulgaria was very successful.

Ashley: CRA request, photography project

Erica V: GCBO has a new project manager

Vivienne: update of institution addresses has been completed

Jo: Several games are being organized for the Christmas staff lunch, one of which will involve identifying baby pictures. Each staff member needs to provide a baby picture.

Lorraine: Mira Godard Study Centre has recently received a Category "B" designation

Kiri: update re Art Gallery of Algoma applications, Thomas Fisher AV files and FAQ's

Sonia: Indian Northern Affairs is moving to this floor, therefore security issues need to be addressed

EC: Spoke about her trip to Toronto in the previous week and her Sunday meeting with CAMDO, on tax shelters and grants in Ottawa.

Sonia: Indicated that there is the possibility of two grant requests. One would be for the repatriation of several Charles Seymour Wright drawings, the other from the University of Alberta for meteorites. Sonia also mentioned that the tentative date for the meeting with LAC is January 11.

s.19(1)

6. Record of Decision and Action Items

- Staff meetings will now be once a month
- Meeting between Kim B and Sonia re web site
- Staff members to provide _____ y December 3
- Management and staff to explore issues around flexible departure and arrival times.



{In Archive} Re: BF Message to Stakeholders
Erica Claus to: Sonia Lismer

30/11/2010 03:22 PM

History: This message has been forwarded.

Archive: This message is being viewed in an archive.

Sonia, thanks so much, a few edits to remove repetitions.

Dear Colleagues, Thank you to all who participated in the second annual Movable Cultural Property teleconferences. It was a pleasure to communicate with our many colleagues from coast to coast who were able to participate.

For everyone's convenience we provide a brief summary of the three topics of discussion.

- **Tax Shelter Gifting Arrangements:** The Canadian Cultural Property Export Review Board has posted an Advisory on its website (www.pch.gc.ca/eng/1268673230268), urging institutions to exercise caution with respect to any offers of donations that constitute tax shelter gifting arrangements. Applicants are requested to provide the Tax Shelter ID number if the disposition is a tax shelter gifting arrangement.

- **Purchase Price:** Purchase price is to be provided with all applications for certification where the donor acquired the property by way of purchase. 1. The purchase price is not required for cultural property which was acquired through gift or inheritance by the donor unless previous purchase information is known to the donor; 2. Purchase price information is required for all applications for certification of cultural property where it is available; 3. When purchase price is not available or cannot be remembered, a brief written statement to this effect from the donor is required; 4. The donor's written statement may be a hand written note, a letter or an email, stating the reasons that the purchase price is not available (e.g. forgotten, receipts lost or not kept, inheritance, etc.) NOTE: This and other revisions are highlighted in yellow for your convenience in the September 2010 Update of the Certification Guide, available online at: www.pch.gc.ca/pgm/bcm-mcp/pol/criteres-criteria-eng.cfm, and are in effect for the upcoming deadline of December 10, 2010 (extended from November 30)

Sonia-missing grants and sign off saying if any questions please contact us.
Sonia Lismer

----- Original Message -----

From: Sonia Lismer

Sent: 11/30/2010 03:04 PM EST

To: Erica Claus

Cc: Renée St-Pierre; Louise O'Neill; Lorraine Tremblay

Subject: BF Message to Stakeholders

Here you go, Erica...would be pleased to discuss...Louise: might you be able to translate this for us ASAP? Merci! Sonia

Dear Colleagues,

Thank you to all of you who participated in the second annual Movable Cultural Property teleconferences. It was a pleasure to communicate with our colleagues from coast to coast and to answer the questions that were raised.

For your convenience and for those of you who were not able to participate in this year's teleconferences, I am pleased to summarize the three key issues that were raised, as follows:

- **Tax Shelter Gifting Arrangements:** The Canadian Cultural Property Export Review Board has

posted an advisory on its website(www.pch.gc.ca/eng/1268673230268), urging institutions to exercise caution with respect to any offers of donations that constitute tax shelter gifting arrangements. Applicants are requested to provide the Tax Shelter ID number if the disposition is a tax shelter gifting arrangement.

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- **Movable Cultural Property Grants:** Funds are available to assist designated institutions to purchase objects for which export permits have been refused, or which are located outside Canada and are related to the national heritage (www.pch.gc.ca/eng/1267550381487/1269462466457).

Many thanks again for your valued collaboration. For any questions about the above, please feel free to contact me or Sonia Lismer.

Erica Claus

Contact info for Erica and Sonia



{In Archive} Fw: BF Message to Stakeholders

Sonia Lismer to: Sonia Lismer

30/11/2010 03:50 PM

Archive:

This message is being viewed in an archive.

Sonia Lismer

Dear Colleagues,

Thank you to all who participated in the second annual Movable Cultural Property teleconferences. It was a pleasure to communicate with our many colleagues from coast to coast who were able to participate.

For everyone's convenience, we provide a brief summary of the three topics of discussion.

- **Tax Shelter Gifting Arrangements:** The Canadian Cultural Property Export Review Board has posted an advisory on its website(www.pch.gc.ca/eng/1268673230268), urging institutions to exercise caution with respect to any offers of donations that constitute tax shelter gifting arrangements. Applicants are requested to provide the Tax Shelter ID number if the disposition is a tax shelter gifting arrangement.
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Erica Claus

Contact info for Erica and Sonia



{In Archive} Réf : Traductin de Important Information from October 2010
Teleconferences /

Louise O'Neill to: Sonia Lismer
Cc: Lorraine Tremblay

01/12/2010 12:22 PM

Archive: This message is being viewed in an archive.

Sonia,

Voilà le document qui contient l'anglais et le français. Désolée du délai.

s.19(1)



Important Info from Oct 2010 Teleconference_FR included.doc

Louise O'Neill
Analyste en planification | Planning Analyst
Gestion des ressources | Resource Management
Direction générale des politiques et programmes du patrimoine | Heritage Policies and Programs Branch
Ministère du patrimoine canadien | Department of Canadian Heritage
Gatineau, Canada K1A 0M5

louise.oneill@pch.gc.ca
Téléphone | Telephone : (819) 997-8169
Télécopieur | Facsimile : (819) 997-8392
Gouvernement du Canada | Government of Canada
Lorraine Tremblay/HullOttawa/PCH/CA



Lorraine
Tremblay/HullOttawa/PCH/C
A
2010-11-30 16:47

A Louise O'Neill/HullOttawa/PCH/CA@PCH
cc Sonia Lismer/HullOttawa/PCH/CA@PCH
Objet Traductin de Important Information from October 2010
Teleconferences /

Tu trouveras ci-joint le texte anglais et la partie que j'ai traduite.
aurais-tu l'amabilité de continuer la traduction? Merci à l'avance



Important Information from October 2010 Teleconference.doc

Important Information from October 2010 Teleconference

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G:\Heritage\Heritage Policy\DCP\Communications\Important Information from October 2010 Teleconference.doc

Renseignements importants relatifs aux téléconférences d'octobre 2010

Chers collègues,

Merci à tous ceux qui ont participé à la deuxième série annuelle de téléconférences des Biens culturels mobiliers. C'était un plaisir d'échanger avec tous les collègues de partout au pays qui ont été en mesure de participer.

Voici un bref aperçu des trois sujets discutés qui pourra être utile à tous :

- **Arrangements relatifs à des dons utilisés comme abris fiscaux** : La Commission canadienne d'examen des exportations de biens culturels a affiché un avis sur son site web (<http://www.pch.gc.ca/fra/1287085421835/1268675209581>) incitant les établissements à faire preuve de prudence quant à des offres qui constituent des arrangements relatifs à des dons utilisés comme abris fiscaux. Les demandeurs doivent fournir le numéro d'inscription d'abri fiscal si la disposition constitue un arrangement relatif à un don utilisé comme abri fiscal.
- **Prix d'achat** : Le prix d'achat doit être fourni dans toutes les demandes d'attestation concernant un donateur qui a acquis les biens par le biais d'un achat.
 1. Le prix d'achat n'est **pas** exigé pour les biens culturels acquis par le donateur par le biais d'un don ou d'un héritage, sauf s'il connaît le prix d'achat antérieur.
 2. **S'il est connu**, le prix d'achat **est exigé dans toutes les demandes** d'attestation de biens culturels.
 3. Lorsque le donateur **ne connaît pas ou ne peut se rappeler** le prix d'achat, il doit joindre un énoncé écrit à cette fin.
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- **Subventions visant les biens culturels mobiliers** : Les établissements désignés peuvent obtenir du financement pour les aider à acheter des objets pour lesquels une licence d'exportation a été refusée ou qui se trouvent à l'extérieur du Canada tout en étant reliés au patrimoine national (<http://www.pch.gc.ca/fra/1267550381487/1269462466457>).

Je vous transmets mes sincères remerciements pour votre précieuse collaboration. Si vous avez des questions sur les sujets abordés, veuillez communiquer avec Sonia Lismer (sonia.lismer@pch.gc.ca) ou moi-même (erica.claus@pch.gc.ca).

G:\Heritage\Heritage Policy\DCP\Communications\Important Information from October 2010
Teleconference.doc



{In Archive} Fw: Renseignements importants relatifs aux téléconférences d'octobre 2010 / Important Information from October 2010 Teleconferences

Sonia Lismer to: David.Duff

07/12/2010 12:11 PM

Archive:

This message is being viewed in an archive.

Hi again David,

Here is the email we sent to all designated institutions summarizing key issues, including tax shelters, we raised in regional teleconferences we held in late October.

All the best.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board

15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

Gouvernement du Canada | Government of Canada

----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 2010-12-07 12:09 -----

mcp-bcm/HullOttawa/PCH/CA

Sent by: Babette

Desousa/HullOttawa/PCH/CA

2010-12-06 13:13

To

cc

Subject Renseignements importants relatifs aux téléconférences d'octobre 2010 / Important Information from October 2010 Teleconferences

(English follows)

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Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>



To:
Cc:
Bcc:
Subject: ISA Presentation

Archive: This message is being viewed in an archive.

Panel: *United We Stand / Cross Border Appraisals*

Paper: *Canada's Journey to USPAP*

Since 1977, the Canadian Cultural Property Export Review Board has been determining the fair market value of cultural property dispositions that are of outstanding significance and national importance to Canada. The appraisals it reviews must be rigorous, justified and prepared in accordance with the Board's Format for Appraisals. This presentation examines the evolution of the Board's thinking on appraisals, the challenges it has faced in making determinations of fair market value for income tax purposes, and the factors that have lead Canada directly to USPAP.

On an annual basis, the Canadian Cultural Property Export Review Board (CCPERB) certifies more than \$150 million in personal property donated to Canadian museums. The donated items are diverse and include works of art, antiques, archival material, books, gems and jewellery. Objects valued at more than \$20,000 require two monetary appraisals, creating many opportunities for appraisers on both sides of the 49th parallel.

Sonia Lismer, Assistant Secretary, Canadian Cultural Property Export Review Board, will speak about Canada's journey to USPAP in developing requirements for the appraisals that accompany applications for certification as cultural property. Canadian core course instructor Kathryn Minard, ISA CAPP will clarify the CCPERB requirements through an examination of a sample appraisal. Norman Hurst, ISA CAPP from Cambridge, MA specializes in antiquities, Asian, African, Oceanic, Pre-Columbian, and American Indian art and artifacts and will speak about the process of collaborating with Canadian colleagues. Leon Castner, ISA CAPP and Director of Education will address the significant differences between the Canadian requirements and IRS appraisals for charitable contributions.

What a difference methodology can make! This is the conclusion that the CCPERB has come to in the 20 years that it has had full responsibility for determining FMV of significant personal property donated to museums, art galleries, archives and libraries across Canada.

Expertise + Market Knowledge + Methodology = FMV

EVOLUTION of the Road Map

- CCPERB created in 1977: certifies over 150 million worth of cultural property annually; 70% art; 25% archival material; Canadian and non-Canadian material; Board may call on experts for appraisals or appraisal reviews; may request applicant to present an additional appraisal
- 1977-1991: first 15 years, recommendations to Revenue on FMV
- April 27, 1987: effective date of Original Uniform Standards; Standard 7: Personal Property Appraisal, Development; Standard 8: Reporting
- 1992: embraced new role of determining FMV; no appraisal standards for personal property in Canada; Board recognized as having market expertise; its decisions cannot be challenged by CRA; 2 year holding rule; description, qualifications of appraiser, individual values for each object; appraisers should be well-established and known for their expertise in the appropriate area; inspection; condition; appraiser must be able to substantiate estimated FMV by reference to sales of similar objects; auctions sales a logical point of reference; appraisals by curators or for insurance value not acceptable
- 1994: Appraisal Process and Rational: substantiate with reference to recent sales of similar objects
- 1996: appeals to Tax Court of Canada introduced for certified cultural property to ensure ; increase in AV material
- 1996: increase in donations of audiovisual material

- 1997: reflects the current market; recent sales; previous Board determinations not acceptable; art as a tax shelter; introduction of **Market Adjustment Factor**; reference to Ralph Lerner and Judith Bresler's publication, Art Law: notion of distortion of market when a large number of similar items offered for sale at any one time; Appraisal Process and Rational; effective date; "**reasoned justification**" as an approach, where examples of recent sales do not exist; production cost for objects with an inherent limited market;
- 1997: Board adopted 14 recommendations made by Carman Carroll re: audiovisual material
- 2000: policies and guidelines for archival audiovisual and related material; requirements for monetary appraisals "reflect much of what is held by the **USPAP** to be fundamental to professional appraisal practice"
- 2003: policies and guidelines for architectural archives
- October 2009: Certification Guide

CHALLENGES to Staying the Course

- reflecting market conditions at the time of donation (or current market conditions, when a proposed donation)
- deliberations based on estimated values of appraisers; challenge of weighing information presented; Board's own knowledge of the market
- determining FMV for property with little or no market, i.e. archival material
- determining FMV for property where Board has limited expertise, i.e. AV material, Asian or pre-Columbian antiquities, European historic art, contemporary American and European art, Eastern European design artifacts
- exercising rigour to keep tax incentive but keeping process as streamlined as possible to ensure buy-in

FACTORS LEADING to the Road to USPAP

- need for consistency of approach, i.e. clear methodology
- need for market context
- need for reasoned justification
- recognition that accredited professional appraisers not the norm for personal property in Canada
- recognition of importance of expertise
- above validated by Tax Court of Canada rulings, incl on concept of blockage discount
- CCPERB's successful cross-border experiences, beginning in 1994

CURRENT LOCATION

- Certification Guide October 2009
- distillation of USPAP: Transmittal Letter, Cover Document, Conclusion / Effective Date of Appraisal / Naming Sources Consulted / Approach to Value
- certification not required
- Board does not publish list of "approved" appraisers; appraisers may be dealers inside Canada, US, or elsewhere; independent appraisers in Canada or from across the border
- What a difference methodology can make!

**Pages 643 to / à 647
are not relevant
sont non pertinentes**



{In Archive} Fw: information regarding purchase price etc

Sonia Lismer to:

07/02/2011 09:49 AM

Archive:

This message is being viewed in an archive.

Hi

In answer to your question, there are no additional requirements for property acquired less than three years prior to the date on the deed. If you have any other questions, don't hesitate to communicate with me.

All the best.

Sonia

P.S. Kiri forwarded your email to me as she is now working in another area of Canadian Heritage and is no longer with Movable Cultural Property.

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
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Gouvernement du Canada | Government of Canada

s.19(1)

31/01/2011 12:50 PM

To <kirsten.hardy@pch.gc.ca>

cc

Subject Re: information regarding purchase price etc

Hello Kiri

Thank-you for this email.

In the past we had a three year ownership wait period before submitting a donation for certification. The reason for this was related to the old connection between the length of ownership and the need to submit receipts and invoices. With the new rules for submitting receipts and invoices for EVERY donation, are there now any special requirements for a work being submitted for certification which was acquired less than three years prior to the date on the deed of gift?

Thank-you

s.19(1)

>>> <kirsten.hardy@pch.gc.ca> 12/16/2010 11:24 AM >>>
Hi

As per our phone conversation, see below for the information you requested.

cheers
Kiri

Kiri Hardy
Program Officer/Agente de programme
Movable Cultural Property/Biens culturels mobiliers
Telephone/téléphone: (819) 997-8794
Fax/télécopieur: (819) 997-7757
Toll free/sans frais: 1-866-811-0055
----- Forwarded by Kirsten Hardy/HullOttawa/PCH/CA on 16/12/2010 10:23 AM

mcp-bcm/HullOttawa/PCH/CA
Sent by: Babette Desousa/HullOttawa/PCH/CA
06/12/2010 01:13 PM

To

cc

Subject
Renseignements importants relatifs aux téléconférences d'octobre 2010 /
Important Information from October 2010 Teleconferences

(English follows)

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Erica Claus

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Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
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s.19(1)



Archive:

{In Archive} Re: Fw: information regarding purchase price etc

Sonia Lismer to: Kirsten Hardy

07/02/2011 09:50 AM

This message is being viewed in an archive.

Thanks Kiri...have responded. I'll be back in touch about doing lunch soon! Take care.

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review

Board

15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5

sonia.lismer@pch.gc.ca

Téléphone | Telephone 819-997-7752

Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

Gouvernement du Canada | Government of Canada

Kirsten Hardy/HullOttawa/PCH/CA

Kirsten

Hardy/HullOttawa/PCH/CA

2011-01-31 16:47

To Sonia Lismer/HullOttawa/PCH/CA

cc

Subject Fw: information regarding purchase price etc

Kiri Hardy

Analyste de politiques | Policy Analyst

Politique et Programmes du film et de la vidéo | Film & Video Policy and Programs

Industries culturelles | Cultural Industries

Patrimoine canadien | Canadian Heritage

25, rue Eddy, 8e étage, pièce 164 | 25 Eddy Street, 8th floor, room 164 (25-8-164)

Gatineau, Canada K1A 0M5

kirsten.hardy@pch.gc.ca

Téléphone | Telephone : 819-934-8966

Télécopieur | Facsimile : 819-934-8968

Téléimprimeur (sans frais) : 1-888-997-3123 | Teletypewriter (toll-free) 1-888-997-3123

Gouvernement du Canada | Government of Canada

----- Forwarded by Kirsten Hardy/HullOttawa/PCH/CA on 31/01/2011 04:47 PM -----

To <kirsten.hardy@pch.gc.ca>

cc

Subject Re: information regarding purchase price etc

s.19(1)

Hello Kiri

Thank-you for this email.

In the past we had a three year ownership wait period before submitting a donation for certification. The reason for this was related to the old connection between the length of ownership and the need to submit receipts and invoices. With the new rules for submitting receipts and invoices for EVERY donation, are there now any special requirements for a work being submitted for certification which was acquired less than three years prior to the date on the deed of gift?

Thank-you

>>> <kirsten.hardy@pch.gc.ca> 12/16/2010 11:24 AM >>>
Hi Troy,

As per our phone conversation, see below for the information you requested.

cheers
Kiri

Kiri Hardy
Program Officer/Agente de programme
Movable Cultural Property/Biens culturels mobiliers
Telephone/téléphone: (819)997-8794
Fax/télécopieur:(819)997-7757
Toll free/sans frais: 1-866-811-0055
----- Forwarded by Kirsten Hardy/HullOttawa/PCH/CA on 16/12/2010 10:23 AM

mcp-bcm/HullOttawa/PCH/CA
Sent by: Babette Desousa/HullOttawa/PCH/CA
06/12/2010 01:13 PM

To

cc

Subject

Renseignements importants relatifs aux téléconférences d'octobre 2010 /

Important Information from October 2010 Teleconferences

(English follows)

Chers collègues,

Merci à tous ceux qui ont participé à la deuxième série annuelle de téléconférences des Biens culturels mobiliers. Voici un bref aperçu des trois sujets discutés qui pourra vous être utile :

? Arrangements relatifs à des dons utilisés comme abris fiscaux :
La

Commission canadienne d'examen des exportations de biens culturels a affiché un avis sur son site web à www.pch.gc.ca/fra/1268673230268/1268675209581 , conseillant aux établissements de faire preuve de prudence quant à des offres qui constituent des arrangements relatifs à des dons utilisés comme abris fiscaux. Les demandeurs doivent dès maintenant fournir le numéro d'inscription d'abri fiscal si la disposition constitue un arrangement relatif à un don utilisé comme abri fiscal.

? Prix d'achat : Le prix d'achat doit être fourni dans toutes les demandes d'attestation concernant un donateur qui a acquis les biens par le biais d'un achat.

1. Le prix d'achat n'est pas exigé pour les biens culturels acquis par le donateur par le biais d'un don ou d'un héritage, sauf s'il connaît le prix d'achat antérieur.

2. S'il est connu, le prix d'achat est exigé dans toutes les demandes d'attestation de biens culturels.

3. Lorsque le donateur ne connaît pas ou ne peut se rappeler le prix d'achat, il doit joindre un énoncé écrit à cette fin.

4. L'énoncé rédigé par le donateur peut prendre la forme d'une note manuscrite, d'une lettre ou d'un courriel précisant les raisons pour lesquelles le prix d'achat est inconnu (p. ex. oubli, reçus perdus ou jetés, héritage, etc.).

NOTE : Dans la mise à jour du Guide d'attestation de septembre 2010, les révisions ci-dessus ainsi que d'autres ont été surlignées en jaune pour faciliter la lecture. La mise à jour du Guide est affichée sur le Web à www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp2010-fra.pdf.

? Subventions visant les biens culturels mobiliers : Les établissements désignés peuvent obtenir du financement pour les aider à

acheter des objets pour lesquels une licence d'exportation a été refusée ou qui se trouvent à l'extérieur du Canada tout en étant reliés au patrimoine national (www.pch.gc.ca/fra/1267550381487/1269462466457).

Je vous transmets mes sincères remerciements pour votre précieuse collaboration. Si vous avez des questions sur les sujets abordés, veuillez communiquer avec Sonia Lismer (sonia.lismer@pch.gc.ca) ou moi-même (erica.claus@pch.gc.ca).

Dear Colleagues,

Thank you to all who participated in the second annual Movable Cultural Property teleconferences. A record of the three topics covered follows for your convenience:

? ~~Tax Shelter~~ Gifting Arrangements: The Canadian Cultural Property Export Review Board has posted an advisory on its website www.pch.gc.ca/eng/1268673230268, suggesting institutions exercise caution with respect to any offers of donations that constitute tax shelter gifting arrangements. Applicants for certification are now requested to provide the Tax Shelter ID number if the disposition is a tax shelter gifting arrangement.

? Purchase Price: Purchase price is to be provided with all applications for certification where the donor acquired the property by way of purchase.

1. The purchase price is not required for cultural property which was acquired through gift or inheritance by the donor unless previous purchase information is known to the donor;
2. Purchase price information is required for all applications for certification of cultural property where it is available;
3. When purchase price is not available or cannot be remembered, a written statement to this effect from the donor is required;
4. The donor's written statement may be a hand written note, a letter or an email, stating the reasons that the purchase price is not available (e.g. forgotten, receipts lost or not kept, inheritance, etc.).

NOTE: This and other revisions are highlighted in yellow for your convenience in the September 2010 Update of the Certification Guide, available online at www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp2010-eng.pdf.

? Movable Cultural Property Grants: Funds are available to assist

designated institutions to purchase objects for which export permits
have
been refused, or which are located outside Canada and are related to
the
national heritage (www.pch.gc.ca/eng/1267550381487/1269462466457) .

Erica Claus

Erica Claus
Director, Movable Cultural Property
Directrice, Biens culturels mobiliers
Secretary, Canadian Cultural Property Export Review Board
Secrétaire, Commission canadienne d'examen des exportations de biens
culturels
15, rue Eddy Street, 15-3-A, Gatineau, QC K1A 0M5
Tel.: (819) 997-8933 Fax: (819) 997-7757
erica.claus@pch.gc.ca

<http://www.pch.gc.ca/pgm/bcm-mcp/index-eng.cfm>



(In Archive) Re: Class action re:

Sonia Lismer to: Jane Northey

Cc: Erica Claus

16/03/2011 10:15 AM

Archive: This message is being viewed in an archive.

Indeed of interest...thanks Jane.

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
15, rue Eddy Street 15-3-A, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada

Jane Northey You may find the article below of interest - this just c... 2011-03-15 16:33:04

From: Jane Northey/HullOttawa/PCH/CA
To: Erica Claus/HullOttawa/PCH/CA@PCH, Sonia Lismer/HullOttawa/PCH/CA@PCH
Date: 2011-03-15 16:33
Subject: Class action re:

You may find the article below of interest - this just came in on a legal news blog. Fraser Milner Casgrain has been named as a defendant in a proposed class action regarding a donation tax shelter. The action has to first be certified as a class action before it can proceed.

Jane Northey
Conseillère juridique | Legal Counsel
Ministère de la Justice Canada | Department of Justice Canada
Patrimoine canadien, services juridiques | Legal Services, Canadian Heritage
15, rue Eddy St., 15-13-A
Gatineau, (Québec) K1A 0M5
tel. | tél.: (819) 934-1324
fax | téléc.: (819) 997-2801
jane.northey@pch.gc.ca
Government of Canada | Gouvernement du Canada

Drew Hasselback, Financial Post · Mar. 14, 2011 | Last Updated: Mar. 14, 2011 7:01 PM ET

TORONTO — Law firm Fraser Milner Casgrain LLP and accounting firm BDO Dunwoody LLP are among defendants named in a proposed class-action that seeks more than \$300-million in damages from a failed donation tax shelter.

Marc Charette of Pickering, Ont., is the representative plaintiff in the proposed class action, which alleges he faces higher tax bills after the Canada Revenue Agency refused to grant him tax credits under the scheme.

Mr. Charette claims he relied on tax opinions written by both FMC Law and BDO Dunwoody when he put \$1.1-million into a “leveraged” donation tax shelter called the Donation Program for Medical Science and Technology.

The program, set up by a Toronto-based company called Trinity Capital Corp., was designed to fund large charitable donations using borrowed money. Taxpayers would put only a portion of their own money into the scheme, but claim a tax deduction based on the sum of both their own donations plus any borrowed amounts.

Mr. Charette participated in the program in 2002 and 2003 when he made two leveraged donations, one for \$1-million and another for \$100,000.

Leveraged tax-shelter schemes ran into trouble in 2009, when the Tax Court of Canada ultimately ruled that they didn't pass muster in a test case called *Maréchaux v. The Queen*.

For something to qualify as a “gift,” Canadian law says a donor isn't supposed to receive anything in return. This isn't the case with leveraged tax donation programs. The tax court found taxpayers did in fact receive significant benefits through the interest-free loans provided to boost the size of the supposed gifts. Where there's a benefit, there's no gift. The case was upheld by the Federal Court of Appeal last October, and leave is being sought to argue the matter before the Supreme Court of Canada.

The lawsuit claims the defendants were negligent for helping put the scheme before program participants, who now face elevated tax bills from the government.

“Had the donors known that they would not be entitled to income tax credits, they would not have participated in the program,” the statement of claim alleges.

None of the allegations made in the civil claim has been proven in court. What's more, the lawsuit was only filed on Friday and the plaintiffs must still get the case certified by an Ontario judge before the matter is to proceed as a class action.

Contacted on Monday, FMC Law said it would defend the claim. “Fraser Milner Casgrain has a well-earned reputation for consistently delivering the highest quality legal services and counsel to our clients and we firmly stand behind our lawyers and the quality of their counsel.”

A spokesman for BDO couldn't be reached for comment.

In addition to FMC Law and BDO, named as defendants are lawyer Graham Turner, accountant Ralph Neville, businessmen James Arnold and James Beatty, the John McKeller Charitable

Foundation and several corporate entities: Trinity Capital, Trinity Wood Capital Corp., Capital Structures Ltd., Capital Structures 2002 and TC Capital Ltd.

The case is at least the second filed in Ontario pursuant to the collapse of donation ~~tax shelter~~ schemes. A year ago, Madame Justice Joan Lax of the Ontario Superior Court of Justice certified a class action for taxpayers who lost out in a plan called the Banyan Tree Gift Program. FMC Law is a defendant in that action as well.

Financial Post



{In Archive} Applicable Provisions Related to Cultural Property in the Income Tax Act

Sonia Lismer to: Sonia Lismer

05/08/2011 08:19 PM

Archive: This message is being viewed in an archive.

From: Jane Northey/HullOttawa/PCH/CA
To: Sonia Lismer/HullOttawa/PCH/CA@PCH
Date: 2011-04-18 10:27
Subject:

Applicable provisions from the *Income Tax Act*.

- s. 39(1)(i) Meaning of capital gain and capital loss
- s. 110.1(1)(c) Deduction for gifts: Gifts to institutions
- s. 110.1(2)(b) Proof of gift
- s. 118.1(1) Definition of "total charitable gifts"
Definition of "total cultural gifts"
Definition of "total gifts" (c)
- s. 118.1(2) Definition "proof of gift"
- s. 118.1(7) Gifts of cultural property
- s. 118.1(10) Determinations of fair market value
- s. 118.1(10.1) Determinations of fair market value
- s. 207.3 Tax in respect of dispositions of certain properties (10 year rule)
- s. 237.1(1) Definitions "gifting arrangement"
Definitions "tax shelter"
- s. 241 Provision of Information
- s. 241(4)(d)(xii)
- s. 241(4)(e)(vi)
- s. 241(1) Definitions "taxpayer information"

Jane Northey
Conseillère juridique | Legal Counsel
Ministère de la Justice Canada | Department of Justice Canada
Patrimoine canadien, services juridiques | Legal Services, Canadian Heritage
15, rue Eddy St., 15-13-A
Gatineau, (Québec) K1A 0M5
tel. | tél.: (819) 934-1324
fax | téléc.: (819) 997-2801
jane.northey@pch.gc.ca
Government of Canada | Gouvernement du Canada

**Pages 662 to / à 667
are not relevant
sont non pertinentes**



(In Archive) Agenda for Tomorrow & for Rudy's Orientation

Sonia Lismer to: jane.northey
Cc: delphine.bishop, Marcel Brisebois

13/11/2011 10:38 PM

Archive:

This message is being viewed in an archive.

Hi Jane,

Here is your version again, to which I have added the agenda which we would give Rudy, as well as the documents to include in the trousse d'orientation. Turns out the advisory on charitable receipts is still on the web, so we may wish to talk to it briefly.



AGENDA Board Orientation - Nov 15.doc

Am also attaching the agenda I prepared for Marcel's day with us tomorrow.



MEETING AGENDA Nov 14, 2011 Marcel Brisebois.doc

OK, see you tomorrow!

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
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— Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 11/13/2011 10:31 PM —

From: Sonia Lismer/HullOttawa/PCH/CA
To: Jane Northey <jane.northey@gmail.com>
Date: 11/12/2011 09:24 PM
Subject: Re: Apologies - use this version

Hi Jane,

Receipt confirmed...will let you know if any changes...many thanks!

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property

s.19(1)

s.19(1)

Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
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Jane Northey Argh - formatting issues come up when using tw... 11/11/2011 03:17:05 PM

From: Jane Northey
To: Sonia.Lismer@pch.gc.ca
Date: 11/11/2011 03:17 PM
Subject: Apologies - use this version

Argh - formatting issues come up when using two different word processing packages!
Here's the correct version:



Jane

ORIENTATION

Rudy Buttignol
Appointed August 29, 2011 to the
Canadian Cultural Property Export Review Board (CCPERB)

AGENDA

Tuesday, November 15, 2011
10:30 a.m. -- 3:00 p.m.

INTRO	Message from the Chair	10:30
ACT I	Cultural Property Tax Certification Framework	10:35
ACT II	The Synopsis i. Role of a CCPERB Member ii. The Players	10:45
ACT III	The Déroulement i. Setting the Stage ii. Legal Framework	11:15
	LUNCH INTERMISSION	12:00
ACT IV	The Dénouement Decision writing Record of Decisions	1:30
ACT V	The Sequel Redeterminations s. 32(5) Appeals to the Tax Court of Canada s. 33.1	2:00
ACT VI	The Finale <i>Conflict of Interest of Act</i>	2:30
	THE END	3:00

ORIENTATION

Rudy Buttignol
Appointed August 29, 2011 to the
Canadian Cultural Property Export Review Board (CCPERB)

AGENDA

Tuesday, November 15, 2011
10:30 a.m. – 3:00 p.m.

INTRO	Message from the Chair	10:30
ACT I	Cultural Property Tax Certification Framework (SL) • Overview, policy objectives, 5 prongs, Annual Report	10:35
ACT II	The Synopsis <i>iii. Role of a CCPERB Member</i> • Legal mandate re: certification, export permit appeals – s. 20 <i>iv. The Players (JN)</i> a. Board Members • s. 18 and who are they (SL list of members) • public office holder & accountability, independent body, decision making body b. Secretariat (SL) • Provides administrative services, s. 23 • Who is Secretariat – contact sheet • What are those services • Per diem, member profile, TBS hospitality c. Legal Services (JN) • DOJ, legal advice, Solicitor client privilege d. Access to Information and Reporting (JN/SL) • Canada Revenue Agency relationship, s. 32(2); Access to information, s. 24(1) and s. 241 ITA • Chair as ATIP co-ordinator • Media relations – Secretariat • Chair reports to Minister, s. 34	10:45

s.21(1)(c)	ACT III	The Déroulement	11:15
s.24(1)		iii. Setting the Stage	
		<ul style="list-style-type: none">• Certification Guide; (SL/MB)• Production Team• Applications – Online; Review of submissions; Members' materials• Members' Meeting Preparation - Duty of confidentiality• The Board Meeting – proceedings	
		LUNCH INTERMISSION	12:00
	ACT IV	The Dénouement	1:30
		Decision writing (SL)	
		Record of Decisions (SL)	
		Current Challenges (JN/SL)	
		<ul style="list-style-type: none">• residual interest• purchase price policy and FMV• OSNI• AV collections, archives and market evidence	
	ACT V	The Sequel (JN/SL)	2:00
		Redeterminations s. 32(5) – Shore portfolio	
		Appeals to the Tax Court of Canada s. 33.1	
	ACT VI	The Finale	2:30
		<i>Conflict of Interest of Act (JN from sheet)</i>	
		<ul style="list-style-type: none">• What is a COI, s. 4• Key issues – REVIEW SHEET• Members' disclosure form to sign (SL)	
		THE END	

TROUSSE D'ORIENTATION

ACT I

Overview

- Cultural Property Export and Import Act
- 2010-2011 Annual Report
- 5-Year Overview of CCPERB Results

ACT II

Board Members / Staff / Guidelines

- List of Board Members
- Board Member Coordinates
- Board Member Coordinates
- Member Profile
- TBS Hospitality
- Dates and Deadlines for Upcoming Board Meetings

ACT III

Tax Certification

- Certification Guide (separate)
- Legal Framework
- Dos and Don'ts for Board Members

Export Control

- Canadian Cultural Property Export Control List
- Export Hearing Decision Sheet
- Role of Expert Examiner
- Hearings by CCPERB of Refused Export Permits
- Fair Cash Offer Determinations

ACT IV

Current Challenges

- Residual Interest and Fractional Giving
- Purchase Price Policy and FMV
- OSNI
- AV collections, archives and market evidence
- Advisory on Charitable Tax Receipts
- Advisory on Tax Shelter Gifting Arrangements

ACT V

Conflict of Interest

- Conflict of Interest Act for CCPERB Members
- Disclosure Sheet

**Pages 674 to / à 675
are duplicates
sont des duplicatas**

s.24(1)

MEETING AGENDA
November 14, 2011
25 Eddy St., 9th Floor, Room 41, 9:00 - 4:30 p.m.

1. Arrival and Departure

Marcel Brisebois
Arrives at 25 Eddy at 9:00 a.m.

2. Agenda

- Review Annual Report Letter
- Review and approve the English version of the Record of Decision for the September meeting
- Review approved OSNI examples from MACM
- Finalize letter to the Minister recommending potential members to the Board
- Review Draft Agenda for Board Meeting September 12 - 14, 2011
- Discuss status of appraisal requests

- Meet with Ken Larose at 3:00 on the issue of appraisal methodology for archival material with an emphasis on AV

10:30 - Jane Northey arrives

- Review the structure for the orientation with Rudy Buttignol
- Determine which files for the December meeting to use as illustrative samples
- Privacy Act request
- Appeal to the Tax Court

12:30 - Lunch

1:00 - Complete unfinished business

2:00 - Delphine Bishop arrives

- Provide debrief to Delphine and complete unfinished business

3:00 - Ken Larose, President of NAAB arrives

- Discuss appraisal methodology of AV material

3. Adjourn at 4:30 p.m.

**Pages 677 to / à 680
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 21(1)(a), 21(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



[In Archive] Fw: CCPERB
Rachel Lepage to: Sonia Lismer
Cc: Mimi Whissell

24/11/2011 01:39 PM

s.19(1)

History: This message has been replied to.
Archive: This message is being viewed in an archive.

s.21(1)(a)

J'ai omis de joindre le document.

s.21(1)(b)

Desolee,

Rachel Lepage
Conseillère principale / Senior Governance Advisor
Gouvernance du Portefeuille / Portfolio Governance
Bureau des Affaires du Portefeuille / Portfolio Affairs Office
Ministère du Patrimoine canadien / Canadian Heritage Department
25, rue Eddy, Gatineau QC K1A 0M5 / 25 Eddy Street, Gatineau QC K1A 0M5
rachel.lepage@pch.gc.ca
Téléphone / Telephone 819-994-2057
Télécopieur / Facsimile 819-994-8097
Gouvernement du Canada / Government of Canada

----- Forwarded by Rachel Lepage/HullOttawa/PCH/CA on 24/11/2011 01:37 PM -----

From: Rachel Lepage/HullOttawa/PCH/CA
To: Sonia Lismer/HullOttawa/PCH/CA@PCH
Cc: Mimi Whissell/HullOttawa/PCH/CA@PCH
Date: 24/11/2011 01:36 PM
Subject: CCPERB

Bonjour Sonia,

Tel que promis, voici nos commentaires. Si tu as des questions, n'hésite pas à me téléphoner.

Rachel Lepage
Conseillère principale / Senior Governance Advisor
Gouvernance du Portefeuille / Portfolio Governance
Bureau des Affaires du Portefeuille / Portfolio Affairs Office
Ministère du Patrimoine canadien / Canadian Heritage Department
25, rue Eddy, Gatineau QC K1A 0M5 / 25 Eddy Street, Gatineau QC K1A 0M5
rachel.lepage@pch.gc.ca
Téléphone / Telephone 819-994-2057
Télécopieur / Facsimile 819-994-8097
Gouvernement du Canada / Government of Canada

**Pages 682 to / à 685
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19(1), 21(1)(a), 21(1)(b)

**of the Access to Information Act
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21(1)(a), 21(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 691 to / à 694
are not relevant
sont non pertinentes**



{In Archive} Agenda June 18-20, 2012 Eng Draft.doc

Sonia Lismer to: marcel.brisebois, delphine.bishop

07/06/2012 05:41 PM

Cc: Andre Dorion, Jennifer Mueller, Monica Belley, erica.vezeau, Remi Caradot

Archive: This message is being viewed in an archive.

Marcel / Delphine,

Here is the draft agenda to date for the Board meeting:  - Agenda June 18-20, 2012 Eng Draft.doc

Here is the Agenda I have prepared for Tuesday, June 12:  - MEETING AGENDA Jun 12, 2012 Marcel Brisebois.doc

Thanks!

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
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Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
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s.24(1)

DRAFT AGENDA

Meeting of June 18 – 20, 2012

Canadian Museum of Nature

Executive Boardroom:

Contacts:

Delphine Bishop (Mobile: 613-614-9930)

DAY 1: Monday, June 18, 2012

EV/RC/DM

9:00 a.m.	Welcoming Remarks by Margaret Beckel, CMN Director	
9:10 a.m.	Call to Order by the Chair	1 min
	Approval of Agenda	1 min
	Chair's Introduction	5 min
	Secretary's Report	15 min
	Approval of Record of Decision for the September meeting	3 min
	<u>Feedback</u>	15 min
	<ul style="list-style-type: none">• 2 Closed Applications• 4 Withdrawn Applications• Deaccessioning of Cultural Property• 2011-0011: Postponed Redetermination Request from AGO (Carr-Harris)• 3 Appeals to the Tax Court of Canada	
	<u>Business Arising</u>	40 min
	<ul style="list-style-type: none">••••• Tax Shelters: Information on Title• 2009-0744: Discussion on Access Restrictions• Discussion on Archival Appraisal Assessments• Significance Project	
10:30 a.m.	Commencement of Review of 122 New Applications	
10:30 – 11:00 a.m.	BREAK	
11:00 a.m.	Continuation of Review of New Applications	
12:30 p.m.	LUNCH	
1:30 p.m.	Continuation of Review of New Applications	
3:00 p.m.	BREAK	
3:15 p.m.	Continuation of Review of New Applications	
5:30 p.m.	Adjourn	

DAY 2: Tuesday, June 19, 2012

EV/RC/JM/MB

- 9:00 a.m. Export Appeal Hearings
Appeal #: 107536 (Parties to participate by teleconference)
Homme Assis, March 1918, drawing by Jacques Lipchitz
Appellant:
Expert Ex:

Appeal #: 104654 (Parties will NOT be participating)
Francesco Spertini Collection of 131 mineral specimens from Jeffrey Mine, Asbestos, Quebec
Appellant
Expert Ex
- 9:45 a.m. BREAK: Meet and Greet with staff
- 10:00 a.m. Debrief on Symposium on Criminality in the Art and Cultural Property World (Jennifer Mueller)
- 10:20 a.m. Debrief on Expert Examiner Guidelines (Jennifer Mueller)
- 10:30 a.m. Continuation of Review of New Applications
- 12:30 p.m. LUNCH s.19(1)
- 1:30 p.m. Review of 12 Olds on Holds
- 3:00 p.m. Commencement of Review of 6 Redetermination Requests
- 3:30 p.m. BREAK
- 3:45 p.m. Continuation of Review of Redetermination Requests
- 5:30 p.m. Adjourn
- 7:00 p.m. Board Dinner at TBD

DAY 3: Wednesday, June 20, 2012

EV/RSP/JM/MB

- 9:00 a.m. Review of Redetermination Requests
- 10:30 – 10:45 a.m. BREAK
- 11:00 a.m. Presentation of Work of Secretariat / Feedback on On-line System (Erica Vezeau)
- 11:45 – 12:30 In Camera Meeting of Board without Secretariat
- 12:30 – 1:30 p.m. LUNCH
- 1:30 p.m. Tabling of Project Charter for Significance Project (Delphine Bishop)
- 3:00 p.m. BREAK
- 3:15 p.m. Continuation of Review of New Applications
- 6:00 p.m. Adjourn

Confirmed Dates, Deadlines and Locations of Upcoming CPERB Meetings:

Mon – Wed	Sep 17 – 19, 2012	Deadline: Jul 20, 2012	TBD
Mon – Wed	Dec 10 – 12, 2012	Deadline: Oct 12, 2012	Ottawa
Tues – Fri	Marc 12 – 15, 2013	Deadline: Jan 4, 2013	Ottawa

s.21(1)(c)

Prep for Board Meeting with Marcel Brisebois, Chair
MEETING AGENDA
Tuesday, June 12, 2012
25 Eddy St., 9th Floor, Room 41, 12:30 – 4:30 p.m.

1. Arrival

Marcel Brisebois

Arrives at 25 Eddy at 12:30 p.m.

2. Agenda

12:45 – 1:15 p.m. – Delphine, Sonia

- Review Agenda for the Board Meeting
- Discuss elements for Chair's Report, Secretary's Report, Feedback

1:30 p.m. - André Dorion Arrives – Delphine, Sonia, Erica, Rémi

- Discussion of Specific Business Arising Issues

3. Requirements re: Tax Shelter Gifting Arrangements

- Discussion of 'Hot' New Files
- Discussion of 'Hot' Old on Hold and Redetermination Files

3:20 p.m. - BREAK

3:30 – 4:00 p.m. – Delphine, Sonia, Jennifer, Monica

- Debrief by Jennifer/Monica on Export Appeals

4:00 – 4:30 p.m. – Delphine, Sonia

- Project Charter: Significance
- Complete Unfinished Business

Adjourn at 4:30 p.m.

- 4 :35 p.m. - Tax to Train Station – Marcel Brisebois
- 5:35 p.m. – Train to Montreal

**Pages 700 to / à 703
are not relevant
sont non pertinentes**

**Pages 704 to / à 707
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



RE: Update on CCPERB #2009-0093
CCPFRR #2008-0113 -

Sonia Lismer to: Duff, David
 Cc: "Malouf, Andre", "delphine.bishop@pch.gc.ca", "MacInnis, Pamela"

10/09/2012 03:57 PM

Hi David,

We may have to postpone to December then, will talk with the Chair with the hope of calling you tomorrow, as there are a few other items I would like to discuss with you as well...

Thanks!

Sonia

Sonia M. Lismer
 Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
 Secrétaire adjointe, Commission canadienne d'examen
 des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
 Board
 25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
 sonia.lismer@pch.gc.ca
 Téléphone | Telephone 819-997-7752
 Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
 Télécopieur | Facsimile 819-997-7757
 Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
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"Duff, David" That's the one day we can't go. How about 17 o... 10/09/2012 02:54:42 PM

From: "Duff, David" <David.Duff@cra-arc.gc.ca>
 To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>
 Cc: "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>, "delphine.bishop@pch.gc.ca" <delphine.bishop@pch.gc.ca>, "MacInnis, Pamela" <Pamela.MacInnis@cra-arc.gc.ca>
 Date: 10/09/2012 02:54 PM
 Subject: RE: Update on CCPERB : CCPERB

That's the one day we can't go. How about 17 or 18?

From: Sonia.Lismer@pch.gc.ca [mailto:Sonia.Lismer@pch.gc.ca]
Sent: September 10, 2012 11:13 AM
To: Duff, David
Cc: Malouf, Andre; delphine.bishop@pch.gc.ca; MacInnis, Pamela
Subject: RE: Update on CCPERB
 CCPERB

Hi David,

Just following up on the emails below, might you or one of your staff be available instead for 1 hour on Wednesday, Sep 19 to do the refresher presentation on tax shelter gifting arrangements to the Board?

s.24(1)

Hope you had a great summer! Look forward to hearing back...

Sonia

Sonia M. Lismer
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From: "Duff, David" <David.Duff@cra-arc.gc.ca>
To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>
Cc: "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>, "delphine.bishop@pch.gc.ca" <delphine.bishop@pch.gc.ca>, "MacInnis, Pamela" <Pamela.MacInnis@cra-arc.gc.ca>
Date: 27/07/2012 11:26 AM
Subject: RE: Update on CCPERB } CCPERB

Yes, I should be available, if not one of the staff can do the presentation.

From: Sonia.Lismer@pch.gc.ca [<mailto:Sonia.Lismer@pch.gc.ca>]
Sent: July 27, 2012 10:09 AM
To: Duff, David
Cc: Malouf, Andre; delphine.bishop@pch.gc.ca; MacInnis, Pamela
Subject: RE: Update on CCPERB
CCPERB #

Hi David,

Great...thanks for this.

In addition, as I had mentioned to André the other day, the Board asked at its June meeting if another presentation could be made by your office on tax shelter giving arrangements at its upcoming meeting on September 17 - 19, 2012. As there are a number of new Board members since the last presentation you and your staff made, and given the to be discussed in September, a refresher would be most appreciated.

Would you be available for about 1 hour on Sept 17 or 18? The Board is meeting at the Canadian War Museum.

s.24(1)

Many thanks.

Sonia

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From: "Duff, David" <David.Duff@cra-arc.gc.ca>
To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>, "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>
Cc: "delphine.bishop@pch.gc.ca" <delphine.bishop@pch.gc.ca>, "MacInnis, Pamela" <Pamela.MacInnis@cra-arc.gc.ca>
Date: 25/07/2012 11:59 AM
Subject: RE: Update on CCPERB ↳ CCPERE

Sonia, if you need any more information on these files from us to assist in the Board's deliberations, don't hesitate to contact us. I'll be away for the next 2 weeks but Andre is acting manager and Pam will be back for a short time while I'm away.

David

David Duff
Manager/Gestionnaire
International and Large Business Directorate/
Direction du secteur international et des grandes
entreprises.
Aggressive Tax Planning Division/
Division de la planification fiscale abusive
Tax Shelter Audits Section/Section de la vérification
des abris fiscaux
613-957-7263, fax / télécopieur: 613-941-9673

s.24(1)

From: Sonia.Lismer@pch.gc.ca [<mailto:Sonia.Lismer@pch.gc.ca>]
Sent: July 24, 2012 12:37 PM
To: Malouf, Andre
Cc: Duff, David; delphine.bishop@pch.gc.ca
Subject: Update on CCPERB

& CCPERB

PROTECTED

Our Files: 5019-45/C2-3-2 5019-45/C2-3-

Mr. André Malouf
Senior Analyst
Tax Shelter Audits Sections
Canada Revenue Agency
Tel: 613-957-8928

Hello André,

Further to your call this morning, in which you asked about the status of the Board's deliberations on the files, I am pleased to provide the following:

-
-
-

The above information is being provided to you under the terms of Memorandum of Understanding between the Department of National Revenue (now the Canada Revenue Agency (CRA)), the Department of Canadian Heritage and the Canadian Cultural Property Export Review Board (Review Board), effective April 23, 1998.

All the best.

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review Board
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s.24(1)



Topics for discussion

Sonia Lismer to: marcel.brisebois
Cc: delphine.bishop

10/09/2012 04:26 PM

Marcel,

Here are the key items I wish to discuss tomorrow a.m. with you:

- Record of Decision of the June meeting--I am sending the front end of the Record of Decision to you under separate cover by fax
- CRA Refresher on Tax Shelter Gifting Arrangements -- see emails below
- Title issue in new application of photographs
-
-
-

Merci et bonne soirée !

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
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----- Forwarded by Sonia Lismer/HullOttawa/PCH/CA on 10/09/2012 03:57 PM -----

From: Sonia Lismer/HullOttawa/PCH/CA
To: "Duff, David" <David.Duff@cra-arc.gc.ca>
Cc: "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>, "delphine.bishop@pch.gc.ca" <delphine.bishop@pch.gc.ca>, "MacInnis, Pamela" <Pamela.MacInnis@cra-arc.gc.ca>
Date: 10/09/2012 03:57 PM
Subject: RE: Update on CCPERB : CCPERB

Hi David,

We may have to postpone to December then, will talk with the Chair with the hope of calling you tomorrow, as there are a few other items I would like to discuss with you as well...

Thanks!

Sonia

Sonia M. Lismer
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To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>
Cc: "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>, "delphine.bishop@pch.gc.ca" <delphine.bishop@pch.gc.ca>, "MacInnis, Pamela" <Pamela.MacInnis@cra-arc.gc.ca>
Date: 27/07/2012 11:26 AM
Subject: RE: Update on CCPERB : _____ & CCPERB

Yes, I should be available, if not one of the staff can do the presentation.

From: Sonia.Lismer@pch.gc.ca [<mailto:Sonia.Lismer@pch.gc.ca>]

Sent: July 27, 2012 10:09 AM

To: Duff, David

Cc: Malouf, Andre; delphine.bishop@pch.gc.ca; MacInnis, Pamela

Subject: RE: Update on CCPERB

CCPERB :

Hi David,

Great...thanks for this.

In addition, as I had mentioned to André the other day, the Board asked at its June meeting if another presentation could be made by your office on tax shelter giving arrangements at its upcoming meeting on September 17 - 19, 2012. As there are a number of new Board members since the last presentation you and your staff made, and given the _____ to be discussed in September, a refresher would be most appreciated.

Would you be available for about 1 hour on Sept 17 or 18? The Board is meeting at the Canadian War Museum.

Many thanks.

Sonia

Sonia M. Lismer

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From: "Duff, David" <David.Duff@cra-arc.gc.ca>

To: "Sonia.Lismer@pch.gc.ca" <Sonia.Lismer@pch.gc.ca>, "Malouf, Andre" <Andre.Malouf@cra-arc.gc.ca>
Cc: "delphine.bishop@pch.gc.ca" <delphine.bishop@pch.gc.ca>, "MacInnis, Pamela" <Pamela.Macinnis@cra-arc.gc.ca>
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Sonia, if you need any more information on these files from us to assist in the Board's deliberations, don't hesitate to contact us. I'll be away for the next 2 weeks but Andre is acting manager and Pam will be back for a short time while I'm away.

David

David Duff
Manager/Gestionnaire
International and Large Business Directorate/
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Aggressive Tax Planning Division/
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Sent: July 24, 2012 12:37 PM
To: Malouf, Andre
Cc: Duff, David; delphine.bishop@pch.gc.ca
Subject: Update on CCPERB & CCPERB

PROTECTED

Our Files: 5019-45/C2-3-2 (Delaney) & 5019-45/C2-3-3 (Rocketship)

Mr. André Malouf
Senior Analyst
Tax Shelter Audits Sections
Canada Revenue Agency
Tel: 613-957-8928

Hello André,

Further to your call this morning, in which you asked about the status of the Board's deliberations on the files, I am pleased to provide the following:

-
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-

The above information is being provided to you under the terms of Memorandum of Understanding between the Department of National Revenue (now the Canada Revenue Agency (CRA)), the Department of Canadian Heritage and the Canadian Cultural Property Export Review Board (Review Board), effective April 23, 1998.

All the best.

Sonia

Sonia M. Lismer

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Secrétaire adjointe, Commission canadienne d'examen

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MEETING AGENDA Jun 12, 2012 Marcel Brisebois.doc

Sonia Lismer to: marcel.brisebois

11/09/2012 05:08 PM

Cc: delphine.bishop, Jane Northey, Jennifer Mueller, erica.vezeau, Remi Caradot, David Monkhouse, Dominique Godfrey, Manon St-Pierre

Voici l'ordre de jour pour demain...au plaisir !

Sonia

Sonia M. Lismer

Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property

Secrétaire adjointe, Commission canadienne d'examen

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MEETING AGENDA Jun 12, 2012 Marcel Brisebois.doc

Prep for Board Meeting with Marcel Brisebois, Chair
MEETING AGENDA
Wednesday, September 11, 2012
25 Eddy St., 9th Floor, Room 41, 9:15 a.m. - 4:15 p.m.

1. Arrival

Marcel Brisebois

Arrives at 25 Eddy at 9:00 a.m.

2. Agenda

9:15 – 10:00 a.m. – Delphine, Sonia

- Records of Decision for March & June CCPERB Meetings
- Review Agenda for the Board Meeting
- Discuss elements for Chair's Report, Secretary's Report, Feedback
- Meeting Logistics

10:00 a.m. – Jennifer

- Debrief on Export Appeals

10:30 a.m. – Delphine

- Significance Project

10:50 a.m. - BREAK

11:00 a.m. – Jane Northey & Staff

- Rocketship & Delaney – Legal Issues
- Policy Development re: Tax Shelter Gifting Arrangements

12:30 p.m. – LUNCH

1:30 p.m. – Sonia & Staff

- Ken Larose re: Monetary Appraisal of Archival & AV Material
- Overview of Applications for CCPERB Meeting

Adjourn at 4:15 p.m.

- 4:15 p.m. - Taxi to Train Station – Marcel Brisebois
- 5:35 p.m. – Train to Montreal

Date Sept 6/11

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Meeting in Jane
- agenda review.
- CRA,

- CRA at meeting - Refresher about tax shelters.
Industry. set recovery. Cost share with CRA.
- we need to work out cost sharing w/ CRA.
- engage new Director to discuss

Home Administrative law.

Tax Shelters - we aren't in a position to be able to deal with
- shouldn't CRA be doing this first?
- ID #, ownership etc. gets vetted first.
- can CRA endorse these.
- Board could establish policy: Advising inst.
- when an award comes in it's trans. unit completed

1998 - NOW in CRA. could we update to include clauses on their help.

void ab initio.
- conference with lawyer doing analysis. early next week
- table in December.
- Board making decisions on how to advise applicant



TO NOTE for the CPERB Meeting Next Week / À NOTER pour la réunion de la CCEEBC la semaine prochaine

marcel.brisebois, katharine_lochnan, graff,
Sonia Lismer to: ralph.stanton, rudyb, stephen, theresa.rowat, 14/09/2012 05:18 PM
forrestall, art
Delphine Bishop, David Monkhouse, Dominique Godfrey, Erica
Cc: Vezeau, Jennifer Mueller, Lorraine Tremblay, Magalie
Charlebois-Chauret, Martine Francoeur, Melanie Larable, Monica

Dear Board members / Chers commissaires,

- **MEETING LOCATION:** A reminder that the CPERB meeting will be taking place in the Boardroom at the CANADIAN WAR MUSEUM at 1 Vimy Place, a short taxi ride from your hotel. Please enter by the MAIN DOORS of the Museum and report to the security desk on your left. You will be provided with a pass for the three days of the meeting.
- **CPERB Agenda / Ordre du jour CCEEBC :**  - Agenda Sep 17-19, 2012.doc
- **DOCUMENTATION AT HOTEL:** When you arrive at the Minto Suites Hotel, please be sure to pick up the envelope in your name that contains the following:
 - A hard-copy version of the Record of Decision from the June meeting
 - 4 Old on Hold applications in hard copy (not included on your CDs): 2011-0488; 2011-0578; 2011-0603; 2011-0388
 - 2 Redetermination Requests in hard copy (not included on your CDs): 2011-0426; 2011-0467
- **RECORD OF DECISION MARCH MEETING:** This has been included in CD 4. As this record was not formally approved at the June meeting, may we ask you to be prepared to do so on Monday.
- **CPERB DINNER:** The CPERB Dinner will take place at Absinthe on Monday, September 17 at 6:00 p.m. It is located in Westboro on 1208 Wellington Street West. Here is the link: <http://www.absinthecafe.ca/>

Au plaisir de vous voir la semaine prochaine. We look forward to seeing you next week.

Bonne fin de semaine. All the best for a safe and pleasant journey!

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
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AGENDA

s.19(1)

s.24(1)

Meeting of September 17 – 19, 2012
Canadian War Museum Boardroom
Contact
Delphine Bishop (

DAY 1: Monday, September 17, 2012

9:00 a.m.	Welcoming Remarks by Mark O'Neill, President & CEO, CMC Corporation	10 min
9:10 a.m.	Call to Order by the Chair	1 min
	Approval of Agenda	1 min
	Chair's Introduction	5 min
	Secretary's Report	15 min
	Approval of Record of Decision for the March & June meetings	3 min
	<u>Feedback</u>	
	• Status of Appeals to the Tax Court of Canada	
	• Tax Shelter Gifting Arrangements	
	• Applications for AV Material – Tools & Appraisal Worksheets	
	<u>Business Arising</u>	
	•	
	•	
10:30 – 10:45 a.m.	BREAK	
10:45 a.m.	Commencement of Review of 72 New Applications	
12:15 p.m.	Adjourn for Lunch	
12:30 p.m.	LUNCH at The Mill Brewery	
2:00 p.m.	Significance Project (Working Group)	
3:00 p.m.	BREAK	
3:15 p.m.	Debrief on Export Appeals (Jennifer Mueller)	
3:45 p.m.	Continuation of Review of New Applications	
5:30 p.m.	Adjourn	
5:45 p.m.	Taxi to Westboro for dinner	
6:00 p.m.	Dinner at Absinthe, 1208 Wellington Street West (betwn Holland & Parkdale), 613-761-1138	

DAY 2: Tuesday, September 18, 2012

s.19(1)

s.24(1)

9:00 a.m. **Export Appeal Hearings**
Appeal #: 104655 (Parties NOT participating)
Object(s): 4 *Saenerville Mineral Specimens*
Appellant:
Expert Examiner:

Appeal #: 105168 (Parties will participate by teleconference, call-in at 9:15 a.m.)
Object: *Silver Coffee Pot, Charles Hall, Lancaster, Pennsylvania, c. 1760*
Appellant(s):
Expert Examiner:

10:00 a.m. Significance Project (Full Board)
11:00 a.m. **BREAK: Meet and Greet with Staff**
11:15 a.m.
12:15 p.m. Taxi to Canadian Museum of Civilization
12:30 p.m. **LUNCH at Bistro Boréal, Canadian Museum of Civilization**
1:30 p.m. Viewing of Empress of Ireland Collection
2:30 p.m. Commencement of Review of 18 Olds on Holds & 5 Redetermination Requests
3:30 p.m. **BREAK**
3:35 p.m. Continuation of Review of Olds on Holds & Redetermination Requests
5:30 p.m. Adjourn

DAY 3: Wednesday, June 19, 2012

9:00 a.m. Complete Review of Remaining Applications
10:30 a.m. **BREAK**
10:45 a.m. Tour of Certified Objects at Canadian War Museum
11:30 a.m. Monetary Appraisals of Archival / AV Material (Ken Larose, NAAB Chair)
12:30 – 1:30 p.m. **LUNCH at the CWM Cafeteria**
1:30 p.m. Complete Unfinished Business
3:00 p.m. **BREAK & Adjourn**

Confirmed Dates, Deadlines and Locations of Upcoming CCPERB Meetings:
Mon – Wed Dec 10 – 12, 2012 Deadline: Oct 12, 2012 Ottawa
Tues – Fri Mar 12 – 15, 2013 Deadline: Jan 4, 2013 Ottawa

s.19(1)

ORDRE DU JOUR

s.24(1)

Réunion du 17 au 19 septembre 2012

Musée canadien de la guerre

Salle de réunion

Personne ressource:

Delphine Bishop (Ce)

JOUR 1 : lundi 17 septembre 2012

9h00	Mots de bienvenue de Mark O'Neill, Président-Directeur général de la SMCC	10 min
9h10	Ouverture de la séance par le Président	1 min
	Adoption de l'ordre du jour	1 min
	Introduction du Président	5 min
	Rapport de la secrétaire	15 min
	Adoption du Compte-rendu des décisions des réunions de mars et juin	3 min

Rétroaction

- Appels à la Cour canadienne de l'impôt - mise à jour
- Arrangements relatifs à des dons utilisés comme abris fiscaux
- Demandes pour le matériel audiovisuel – outils and feuilles de travail d'évaluation

Affaires courantes

- Appel à la Cour canadienne de l'impôt relatif à Norman v. Sa majesté la Reine

10h30 – 10h45	PAUSE
10h45	Début de l'examen des 72 nouvelles demandes d'attestation
12h15	Ajournement pour le dîner
12h30	DINER au The Mill Brewery
14h00	Projet IEIN (groupe de travail)
15h00	PAUSE
15h15	Compte rendu sur les audiences d'examen d'exportation (Jennifer Mueller)
15h45	Suite de l'examen des nouvelles demandes
17h30	Ajournement
17h45	Taxi vers Westboro pour le dîner
18h00	Dîner à l'Absinthe, 1208 rue Wellington Ouest (entre Holland & Parkdale), 613-761-1138

JOUR 2 : mardi 18 septembre 2012

s.19(1)

s.24(1)

9h00 **Audiences d'examen d'exportation**
N° de l'appel: 104655 (parties ne participeront pas)
Objet(s) *4 spécimens de sperrylite*
Appelant:
Expert-vérificateur:

N° de l'appel: 105168 (parties participeront par téléconférence, appel à 9h15)
Objet: *Cafetière en argent, Charles Hall, Lancaster (Pennsylvanie), vers 1760*
Appelant(s):
Expert-vérificateur:

10h00 **Projet IEIN (la Commission au complet)**

11h00 **PAUSE: rencontre avec l'équipe de BCM**

11h15

12h15 Taxi au Musée canadien des civilisations

12h30 **DINER au Bistro Boréal, Musée canadien des civilisations**

13h30 Visite de la collection de l'Empress of Ireland

14h30 Début de l'examen des 18 demandes en suspens et 5 demandes de redétermination

15h30 **PAUSE**

15h45 Suite de l'examen des demandes en suspens et de redétermination

17h30 Ajournement

JOUR 3 : mercredi 19 septembre 2012

9h00 Suite à l'examen des demandes restantes

10h30 **PAUSE**

10h45 Tour des objets attestés au Musée canadien de la guerre

11h30 Évaluations monétaires des archives / matériels audiovisuels (Ken Larose, Président du CNÉA)

12h30 – 13h30 **DINER à la cafétéria du MCG**

13h30 Finir les affaires en suspens

18h00 Ajournement

Dates, échéances et emplacements confirmés des prochaines réunions de la CCEEB:
Lun - Mer 10-12 décembre 2012 Échéance : 12 octobre 2012 Ottawa
Mar - Ven 12-15 mars 2012 Échéance : 4 janvier 2012 Ottawa

s.19(1)

{In Archive} Animation Collection as Tax Shelter

Lorraine Tremblay to: Sonia Lismer

27/11/2002 01:33 PM

Archive: This message is being viewed in an archive.

I got a phone call yesterday from an advisor to a film company email

had a related question after reading the part on "Art as Tax Shelter" in our procedures when asked about a similar situation. does not have enough income to use a tax credit. It plans to donation: get it appraised and sell it at a lower price to a group of investors. For example collection appraised at \$1,000,000, and sold for a total of \$300,000, to investors who would donate it to an institution.

I told that if an application for certification of a proposed donation of this collection was submitted and the Board made a determination of the FMV and that the same collection would be resubmitted as a donation by the group of investors, that the Secretariat would ask for the purchase price and it would be a fact taken in consideration by the Board when making its determination or redetermination. He wanted to know in advance what the decision of the Board would be in this situation...

I think they could go ahead as long as all the facts are provided to the Board. Your opinion?



APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES
RETURN COMPLETED APPLICATION TO:

DEMANDE D'ATTESTATION DE BIENS CULTURELS AUX FINS DU CALCUL DE L'IMPÔT
À RETOURNER À L'ADRESSE SUIVANTE:

Canadian Cultural Property Export Review Board
1500 Bay Street, 3rd Floor (15-3-A) Gatineau QC K1A 0M5

Commission canadienne d'examen des exportations de biens culturels
15, rue Eddy, 3^e étage (15-3-A) Gatineau QC K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE

Name / Nom			
Address / Adresse		City / Ville	Province
Postal Code / Code postal			
Personnel / Responsables	Title / Titre	Tel. no. / N° de tél.	Ext. / Poste
Contact person / Personne ressource	Title / Titre		
Tel. no. / N° de tél.	Ext. / Poste	Fax. no. / N° de télécopieur	E-Mail / Courriel

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION

<input checked="" type="checkbox"/> Designated under Category "A" Désigné dans la catégorie «A»	OR OU	<input type="checkbox"/> Designated under Category "B" Désigné dans la catégorie «B»	AND ET	Effective Date: Date d'effet:	Y/A 1977	M 09	D/J 26
--	----------	---	-----------	----------------------------------	-------------	---------	-----------

3. DONOR OR VENDOR / DONATEUR OU VENDEUR

Salutation	Name / Nom	Language Langue	<input checked="" type="checkbox"/> English Anglais	<input type="checkbox"/> French Français	Tel. No. / N° de tél.
Address / Adresse		City / Ville	Province	Postal code / Code postal	

<input type="checkbox"/> Completed Donation/Sale (indicate date & attach documentation): Don/vente complété (indiquer date et joindre documentation):	Y/A	M	D/J	OR OU	<input checked="" type="checkbox"/> Proposed Donation/Sale Don/vente proposé
--	-----	---	-----	----------	---

4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL

(If necessary, provide a summary here and further details on a separate sheet / Au besoin, donner une description sommaire ici et annexer une feuille contenant les détails)

5. DOCUMENTATION (IMAGES AND/OR FINDING AIDS / IMAGES ET/OU INSTRUMENTS DE RECHERCHE)

6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE

7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHENTICITÉ DU BIEN CULTUREL

Attach information for sections 5, 6 and 7 / Joindre l'information pour les sections 5, 6 et 7.

8. PROPOSED FAIR MARKET VALUE / JUSTE VALEUR MARCHANDE PROPOSÉE

Cultural property acquired by way of / Acquisition de bien culturel par :

A. DONATION / DON Fair market value estimated at (average of appraisals):
Juste valeur marchande estimée à (moyenne des évaluations) : ➤

Indicate currency / Préciser la devise ➤

Appraised by / Évalué par ➤

Amount / Montant

B. SALE / VENTE Sale price / Prix de vente ➤ \$

(Indicate currency) / (Préciser la devise) ➤

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.
Nous, soussignés, certifions que les renseignements ci-dessus et les documents ci-joints sont véridiques et exacts.

Signature du Signatur
Signature of Chief Executive Officer / Signature du président-directeur général
Title (please print) / Titre (lettres moulées s.v.p.)
Date

FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION

Date received / Reçu le JUL 29 2005	Reference Number / Numéro de référence 05-0670
--	---

PLEASE ENSURE THAT THIS FORM IS COMPLETED WITH REFERENCE TO THE MOST RECENT "INFORMATION AND PROCEDURES" BOOKLET.
ASSUREZ-VOUS QUE CE FORMULAIRE EST REMPLI CONFORMÉMENT À LA PUBLICATION "RENSEIGNEMENTS ET PROCÉDURES" LA PLUS RÉCENTE.

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01/18/2006 06:27 PM

s.19(1)

s.24(1)

<Kimberly_Bauer@pch.gc.ca>

cc

Subject RE: Application for certification of cultural property

Dear Ms. Bauer:

Thank you for your email below. Thank you for the explanation in respect of the Summary Chart

Further information, per your request:

Deed of Gift: The names on the Schedule of Donors is a final list for tax receipts and T871.

Appraisal Information: (additional comments re discrepancy between appraisals)

Well, this is about it for now

sonia

s.19(1)

s.24(1)

Yes, this is a new application (and Sonia can tell you what precipitated this), but, the endless and futile search for appraisers,

Will be in touch again.

Yours sincerely,

From: Kimberly_Bauer@pch.gc.ca [mailto:Kimberly_Bauer@pch.gc.ca]
Sent: January 18, 2006 12:48 PM
To
Cc: sonia_lismer@pch.gc.ca
Subject: RE: Application for certification of cultural property -

Thank you for your quick reply to my email. Sonia Lismer requested that we consider your application of the final as a new application, separate from 1997-0233, and it is in this vein that I have requested the additional information required to complete your new application according to the Board's procedures.

To answer your question about my request for a Summary Chart of the evaluations, the Board requires that when presenting an application for certification that involves a number of different artifacts or works by different creators, the institution is required, in the interest of clarity, to provide a chart that summarizes the estimated values and the average proposed fair market value of each item, prepared as follows:

Description of Work/Object Proposed	Appraiser #1	Appraiser #2	Appraiser #3	Average FMV
Creator, Title, Date of creation, medium, dimensions	Estimated FMV	Estimated FMV	Estimated FMV	

The absence of a chart will suspend or delay consideration of an application until a chart prepared by the applicant institution has been received by the Secretariat. In preparing this summary chart you may also be able to clarify some of the discrepancies that I found in the Bowen appraisal.

Thank you for addressing the discrepancy between the appraisals. I will integrate your statement into your application for the Board to consider.

Please don't hesitate to contact me if you have any additional questions.

Kim

Kim Bauer
Program Officer / Agente de programme

s.19(1)



s.24(1)

Movable Cultural Property Directorate / Direction des biens culturels mobiliers
Department of Canadian Heritage / Ministère du Patrimoine canadien
15 Eddy St. 3rd Floor (15-3-A) / 15, rue Eddy, 3e étage (15-3-A)
Gatineau, Québec K1A 0M5
Tel: (819) 997-8794 Fax: (819) 997-7757
Toll free / Sans frais: 1-866-999-2494
Internet: kimberly_bauer@pch.gc.ca

01/18/2006 03:28 PM

To <Kimberly_Bauer@pch.gc.ca>

cc

Subject RE: Application for certification of cultural property

18 January 2006

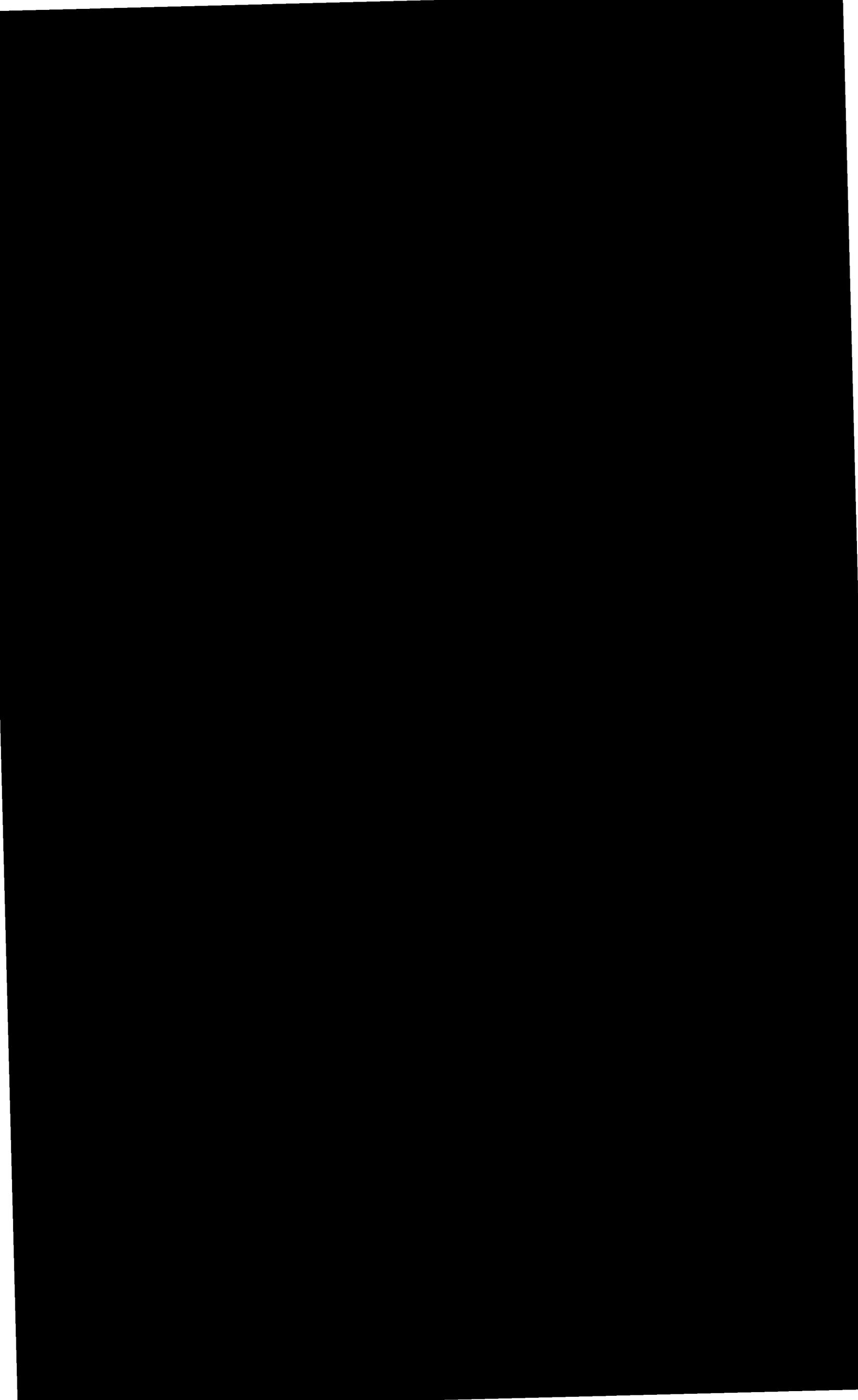
Dear Ms. Bauer:

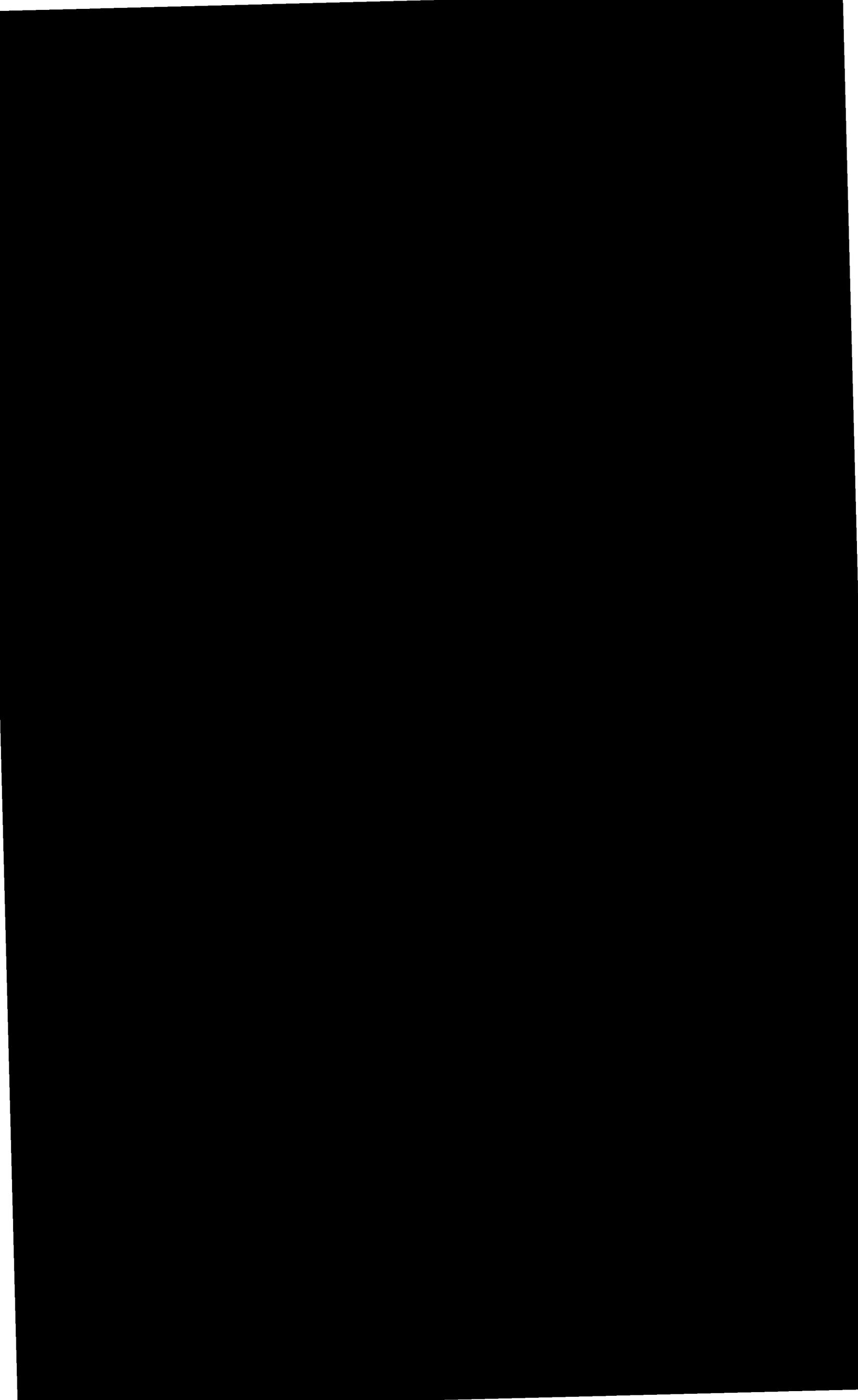
I have sent off, to several sources, requests for the information you require for which I do not possess the answers. I will get back to you as soon as I have these in hand.

In the meantime, I have a little information you require and a question. The question is: what summary chart of appraisals and appraisal averages? This information is asked for on the cover sheet to the application and was duly completed by me, per the sheet's instructions. Please let me know what for what you are asking over and above this information already provided.

Review Board

o the Canadian Cultural property
sonia Lismer has been involved since the beginning and she can





s.24(1)



01/24/2006 02:29 PM

To <Kimberly_Bauer@pch.gc.ca>
cc
bcc
Subject RE: Application for certification of cultural property

24 January 2006

Dear Kim,

Many thanks for the clarification

Following this communication, I will put both together and have them couriered to you. They should arrive tomorrow sometime.

While I hope the deficiencies in respect of our application have now all been addressed, should you require any further information from us, please let me know.

Best wishes,

From: Kimberly_Bauer@pch.gc.ca [mailto:Kimberly_Bauer@pch.gc.ca]

s.19(1)

s.24(1)

Sent: January 23, 2006 10:13 AM
To
Subject: RE: Application for certification of cultural property

Hello

I checked the attachment you sent me below from Section IV. Part 6 of the Board's publication and you are correct, it does not speak to any Summary Chart. The problem is that the information you attached came from the 1997 version of the publication. If you scroll down to the bottom of the Table of Contents of the Board's Procedures Publication you will find the 2002 Update. It's easier just to use the link that I sent to you earlier: http://www.pch.gc.ca/progs/cebc-cperb/pubs/leibc-cpeia/11_e.cfm . This will take you directly to the 2002 Update, on which you will find the requirements for the Summary Chart in Section IV. Part. 6. Hope this helps to clarify things.

I have printed off _____ from your other email, and I will wait for the originals to arrive this week. I'll let you know when everything comes in.

Sincerely,
Kim

Kim Bauer
Program Officer / Agente de programme
Movable Cultural Property Directorate / Direction des biens culturels mobiliers
Department of Canadian Heritage / Ministère du Patrimoine canadien
15 Eddy St. 3rd Floor (15-3-A) / 15, rue Eddy, 3e étage (15-3-A)
Gatineau, Québec K1A 0M5
Tel: (819) 997-8794 Fax: (819) 997-7757
Toll free / Sans frais: 1-866-999-2494
Internet: kimberly_bauer@pch.gc.ca

01/19/2006 12:43 PM

To <Kimberly_Bauer@pch.gc.ca>
cc
Subject RE: Application for certification of cultural property

Dear Ms. Bauer:

Just sent an email to you in respect of my communication _____ Thank you for yours below. Regarding the Summary Chart requirement, it would appear that we are referring to two different documents. When I prepared the application in July 2005, I did use the 2002 Update of the 1997 publication found on-line on the Board's website. I attach a copy of Section IV Part 6 taken directly from your website.

s.19(1)

s.24(1)

The chart I am creating will be based on the 2004 appraisals. I will ask [redacted] to send me an electronic copy as well so that I can get it to you in time. The hard copy can be sent when in hand.

Thanks for your assistance with all of this and for your forbearance in the matter of the Summary Chart.

Yours sincerely,

From: Kimberly_Bauer@pch.gc.ca [mailto:Kimberly_Bauer@pch.gc.ca]
Sent: January 19, 2006 7:36 AM
To:
Subject: RE: Application for certification of cultural property

Dea

Thank you again for your prompt reply. With respect to your question about location of the Summary Chart requirement in the Board's guidelines, it can be found in Section IV. Part 6. of the 2002 Update to the 1997 publication. These publications are available on-line on the Board's website, and the 2002 Update can be found at this link: http://www.pch.gc.ca/progs/cebc-cperb/pubs/leibc-cpeia/11_e.cfm

I think it would be best to create the summary chart based on the values that are available from the 2004 appraisals, and then I can simply make amendments to the chart [redacted] of them before the 25th deadline. I understand that you will have to wait for the revised version [redacted] report before creating the chart, so please feel free to fax or email it to me to save time.

If you can react [redacted] before the 25th, I will accept her statement confirming or changing her estimates based on the date of the donation by email or fax as well. I hope this makes things easier.

Sincerely,
Kim

Kim Bauer
Program Officer / Agente de programme
Movable Cultural Property Directorate / Direction des biens culturels mobiliers
Department of Canadian Heritage / Ministère du Patrimoine canadien
15 Eddy St. 3rd Floor (15-3-A) / 15, rue Eddy, 3e étage (15-3-A)
Gatineau, Québec K1A 0M5
Tel: (819) 997-8794 Fax: (819) 997-7757
Toll free / Sans frais: 1-866-999-2494
Internet: kimberly_bauer@pch.gc.ca

Pages 737 to / à 738

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s.19(1)

s.24(1)

To <Kimberly_Bauer@pch.gc.ca>

cc

bcc

01/19/2006 12:09 PM

Subject RE: Application for certification of cultural property

19 January 2006

Dear Ms. Bauer:

Just a short note to let you know that I received, with some relief, a phone call yesterday evening from _____ informing me that she will be sending the appraisal confirmation re changes in value to me via FedEx today. Consequently, we should be able to get this to you in time for your 25 January deadline.

Since _____ will not be getting his material to me until sometime on Tuesday, we may not be able to courier it off until Wednesday morning, in which case it may not arrive until Thursday morning. We do hope this will not be a problem at your end.

Yours sincerely,

Dear Ms. Bauer:

Thank you for your email below. Thank you for the explanation in respect of the Summary

Further information, per your request:

Pages 740 to / à 754

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**Pages 755 to / à 756
are withheld pursuant to sections
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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 757 to / à 763
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

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To <Kimberly_Bauer@pch.gc.ca> s.19(1)
cc s.24(1)
bcc
Subject RE: Application for certification of cultural property

Dear Ms. Bauer:

Thank you for your email below. Thank you for the explanation in respect of the Summary

Further information, per your request:

Deed of Gift: The names on the Schedule of Donors is a final list for tax receipts and T871.

Appraisal Information: (additional comments re discrepancy between appraisals)

Well, this is about it for now. ■

Sonia ■

**Pages 766 to / à 775
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 776

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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Pages 777 to / à 785

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Canadian Cultural Property
Export Review Board

Commission canadienne d'examen des
exportations de biens culturels

15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Toll free: 1-866-999-2494
Telephone: (819) 997-7761
Facsimile: (819) 997-7757

s.19(1)

s.24(1)

PROTECTED

June 8, 2006

BY MAIL and FACSIMILE:

Re.: 2005-0670

Dear

The Canadian Cultural Property Export Review Board met on May 24 - 26, 2006, and reconsidered the above application for certification of cultural property.

At this meeting, the Board reviewed the additional documentation provided, including information for

With respect to the authenticity and attribution of the Board requested that the Secretariat continue to pursue its efforts to obtain a report from an expert. Any information we receive as a result of our consultation will be shared with you to provide you and Corporate House with the opportunity to make representations, for consideration at one of the Board's upcoming meetings.

If you wish to make any inquiries with respect to this application, do not hesitate to contact the Secretariat of the Board and please cite the reference number indicated above.

Sincerely,

Catherine Jensen
Secretary to the Board

cc.:

Canada



6

**Pages 787 to / à 801
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 802 to / à 803
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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 804

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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 808

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est retenue en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Pages 809 to / à 815

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Page 816

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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 819 to / à 826
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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 827

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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 828 to / à 831
are withheld pursuant to sections
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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 832

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24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 838 to / à 839
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 840 to / à 844
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



Canadian Cultural Property Export Review Board
15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Telephone: (819) 997-7761
Toll free: 1-866-999-2494
Facsimile: (819) 997-7757

Commission canadienne d'examen des exportations de biens culturels
s.19(1)
s.24(1)

PROTECTED

October 12, 2006

Re.: 2005-0670 -

Dear

The Canadian Cultural Property Export Review Board met on September 18 – 20, 2006 and reconsidered the above application for certification of cultural property.

While the Board first considered this application at its meeting of February 29 – March 3, 2006 and then again at its meeting of May 24 – 26, 2006, it concluded on both occasions that it required additional information before it could proceed with its review.

Under the circumstances, and after reviewing all the information it had before it, the Board determined that these works meet the required criteria of "outstanding significance and national importance" as set out in section 11 of the **Cultural Property Export and Import Act** and that the fair market value of these works is based on appraisal as updated to reflect market conditions at the date of donation (December 30, 2005). This brings the total fair market value of to be which the Board concluded better reflects market conditions at the time of donation.

.../1

Canada



s.19(1)

s.24(1)

The enclosed Cultural Property Income Tax Certificate (T871), as well as the official receipt from the institution that received your gift, should be attached to your income tax return. Any unused portion of the value of the donation that is not claimed in the year of donation can be carried forward for up to five years.

If you do not accept this determination, you may request that the Review Board redetermine the fair market value of the cultural property. Any such request must be made in writing within 12 months after the day on which notice of the determination was given. It is not necessary to submit additional information with a request for a redetermination, although it is recommended. Only one redetermination will be made by the Review Board unless the circumstances of a particular case require otherwise.

If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

Sincerely,



Catherine Jensen

attach.

cc.:

Canada Revenue Agency



CULTURAL PROPERTY INCOME TAX CERTIFICATE NUMBER:

NUMÉRO DU CERTIFICAT FISCAL VISANT DES BIENS CULTURELS : 2005-0670

- This certificate may only be issued by authorized officers of the Canadian Cultural Property Export Review Board... (A) has determined that the object described below meets the criteria... (B) has made a determination of the fair market value of the object... (A) Where the object is donated by a corporation... (B) Where the object is donated by an individual... (C) Where the donated or sold object is capital property... This certificate is valid for income tax purposes only... IN THE EVENT OF A REDETERMINATION BY THE REVIEW BOARD THIS CERTIFICATE BECOMES NULL AND VOID. Please contact your local Canada Revenue Agency Tax Services Office... For further information, please also refer to the current version of Interpretation Bulletin IT-407.

Name and address of donor or vendor of object(s): Nom et adresse du donateur ou du vendeur d'un ou des objet(s) :

Name and address of designated institution or public authority (to which disposal of the object(s) has been or will be made): Nom et adresse de l'établissement ou de l'administration désigné (au profit duquel la disposition du ou des bien(s) a été ou sera faite) :

Disposal of the cultural property was by means of: La disposition du bien culturel est faite sous forme de : DONATION DON X SALE VENTE DONATION/SALE DON/VENTE

Fair market value of object(s) determined by the Review Board pursuant to subsection 32(1) of the Cultural Property Export and Import Act. Juste valeur marchande de l'objet établie par la Commission d'examen en vertu du paragraphe 32(1) de la Loi sur l'exportation et l'importation de biens culturels

Dollar amount in figures

Date of disposition

Montant en dollars et en chiffres

Date de la disposition December 30, 2005

- Pursuant to section 29 of the Cultural Property Export and Import Act, a determination has been made by the Canadian Cultural Property Export Review Board with respect to the outstanding significance and national importance of the object(s) described as follows: (If space below is insufficient, attach a statement.) Conformément à l'article 29 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'intérêt exceptionnel et de l'importance nationale de l'objet ou les objets décrits ci-après : (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

CERTIFICATION

ATTESTATION

IT IS HEREBY CERTIFIED that the object(s) described above meet(s) the criteria of outstanding significance and national importance in paragraphs 29(3)(b) and (c) of the Cultural Property Export

IL EST CERTIFIÉ PAR LES LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères d'intérêt exceptionnel et importance nationale exposés aux alinéas 29 (3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels.

Signat

October 12, 2006

Date

**Pages 848 to / à 849
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 850

**is withheld pursuant to sections
est retenue en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES
(PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING) RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
Hull, Québec K1A 0M5

DEMANDE D'ATTESTATION DES BIENS CULTURELS AUX FINS DE L'IMPÔT SUR LE REVENU
(LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE) À RETOURNER À L'ADRESSE SUIVANTE :
Commission canadienne d'examen des exportations de biens culturels
Hull (Québec) K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE			
Name / Nom _____		Address / Adresse _____	
City / Ville _____	Province _____	Postal code / Code postal _____	Fax no. / No de télécopieur _____
Person in charge / Personne responsable _____		Title / Titre _____	
Contact person / Personne ressource _____		Title / Titre _____	Tel. no. / No de tél. _____
2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION			
<input checked="" type="checkbox"/> Designated under Category "A" Désigné dans la catégorie «A»		<input type="checkbox"/> Designated under Category "B" Désigné dans la catégorie «B»	
		Date of designation "B" : D/M/Y Date de la désignation «B» : J/M/A	
3. DONOR OR VENDOR / DONATEUR OU VENDEUR			
Name / Nom _____		Address / Adresse _____	
City / Ville _____	Province _____	Postal code / Code postal _____	Tel. no. / No de tél. _____
<input type="checkbox"/> Proposed donation / Don proposé or/ou <input type="checkbox"/> Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document) : D/M/Y/J/M/A			
see attached donation agreement			
4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL			
See Appendix A which includes a description, an archival appraisal, an inventory summary, inventory and a condition report (If above space is insufficient, provide a summary here and further details on a separate sheet / Au besoin, donner un sommaire ici et annexer une feuille contenant les détails)			
5. DOCUMENTATION			
Attached Ci-joints	<input type="checkbox"/> Photographs Photographies	Number Nombre	<input type="checkbox"/> Slides Diapositives
			Number Nombre
			<input type="checkbox"/> Finding aid and representative sample(s) Instrument de recherche et échantillon(s) représentatif(s)
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE			
On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and national importance.		Sur une feuille distincte, en faisant des renvois à la publication «Renseignements et procédures» indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.	
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHENTICITÉ DU BIEN CULTUREL			
A declaration of authenticity from an individual with the requisite expertise is required for all types of cultural property. Please attach a separate statement following the guidelines in the "Information and Procedures" booklet.		Une attestation d'authenticité délivrée par un expert est requise pour tous les types de biens culturels. Prière de joindre une telle attestation établie selon les directives énoncées dans la publication «Renseignements et procédures»	
8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL			
Cultural property will be disposed of by / Le bien culturel sera aliéné par voie de			
A. <input checked="" type="checkbox"/> DONATION Fair market value estimated at (average of appraisals)		[Indicate currency]	
DON		(Préciser la devise)	
Juste valeur marchande estimée à : (moyenne des évaluations)			
Appraised by Évalué par		Amount Montant	
B. <input type="checkbox"/> SALE / VENTE		Sale price / Prix de vente \$	
9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. Nous, soussignés, certifions que les renseignements ci-dessus et les documents ci-joints sont véridiques et exacts.			
Donor or vendor / Donateur ou vendeur (Optional / Facultatif)		For recipient institution or public authority Pour l'établissement ou l'administration bénéficiaire	
		Date APR 17 2008	
10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION			
Date received / Reçue le		Reference number / Numéro de référence	
APR 18 2008		08-0113	

**Pages 852 to / à 853
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

80

 Canadian Patrimoine
Heritage canadien

COPY

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES
(PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING)
RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
Hull, Québec K1A 0M5

DEMANDE D'ATTESTATION DES BIENS CULTURELS AUX FINS DE L'IMPÔT SUR LE REVENU
(LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE)
À RETOURNER À L'ADRESSE SUIVANTE:
Commission canadienne d'examen des exportations de biens culturels
Hull (Québec) K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE			
Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Fax no. / No de télécopieur
Person in charge / Personne responsable		Title / Titre	
Contact person / Personne ressource	Title / Titre	Tel. no. / No de tél.	
2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION			
<input checked="" type="checkbox"/> Designated under Category "A" Désigné dans la catégorie «A»	<input type="checkbox"/> Designated under Category "B" Désigné dans la catégorie «B»	Date of designation "B" : Date de la désignation «B» : J/M/A	D/M/Y
3. DONOR OR VENDOR / DONATEUR OU VENDEUR			
Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Tel. no. / No de tél.
<input type="checkbox"/> Proposed donation / Don proposé	or/ou	<input checked="" type="checkbox"/> Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document)	D/M/Y/J/M/A Mardi 13, 2008
see attached donation agreement			
4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL			
See Appendix A which includes a description, an archival appraisal, an inventory summary, inventory and a condition report (If above space is insufficient, provide a summary here and further details on a separate sheet / Au besoin, donner un sommaire ici et annexer une feuille contenant les détails)			
5. DOCUMENTATION			
Attached Ci-joints	<input type="checkbox"/> Photographs Photographies	Number Nombre	<input type="checkbox"/> Slides Diapositives
			Number Nombre
			<input type="checkbox"/> Finding aid and representative sample(s) Instrument de recherche et échantillon(s) représentatif(s)
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE			
On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and national importance.		Sur une feuille distincte, en faisant des renvois à la publication «Renseignements et procédures» indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.	
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHEENTICITÉ DU BIEN CULTUREL			
A declaration of authenticity from an individual with the requisite expertise is required for all types of cultural property. Please attach a separate statement following the guidelines in the "Information and Procedures" booklet.		Une attestation d'authenticité délivrée par un expert est requise pour tous les types de biens culturels. Prière de joindre une telle attestation établie selon les directives énoncées dans la publication «Renseignements et procédures»	
8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL			
Cultural property will be disposed of by / Le bien culturel sera aliéné par voie de			
A. <input checked="" type="checkbox"/> DONATION Fair market value estimated at (average of appraisals)		Indicate currency) CDN	
DON Juste valeur marchande estimée à : (moyenne des évaluations)		(Préciser la devise)	
Appraised by Évalué par		Amount Montant	
B. <input type="checkbox"/> SALE / VENTE		Sale price / Prix de vente \$	
9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. Nous, soussignés, certifions que les renseignements ci-dessus et les documents ci-joints sont véridiques et exacts.			
Donor or vendor / Donateur ou vendeur (Optional / Facultatif)		Pour l'établissement ou l'administration bénéficiaire	
Date received / Reçue le		Date	
APR 18 2008		Apr 17/08	
10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION		Reference number / Numéro de référence	
		08-0113.1	

**Pages 855 to / à 857
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 858

**is withheld pursuant to section
est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 859 to / à 885
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sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

s.19(1)

s.24(1)



Canadian Cultural Property Export Review Board
Commission canadienne d'examen des exportations de biens culturels
15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Telephone: (819) 997-7761
Toll free: 1-866-999-2494
Facsimile: (819) 997-7757

PROTECTED

August 15, 2008

Re.: 2008-0113

Dear

The Canadian Cultural Property Export Review Board met on June 18 – 20, 2008 and considered the above application for certification of cultural property.

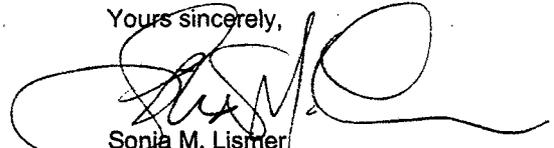
I am pleased to inform you that the Board determined that this work meets the required criteria of "outstanding significance and national importance" as set out in section 11 of the *Cultural Property Export and Import Act*.

The enclosed Cultural Property Income Tax Certificate (T871), as well as the official receipt from the institution that received your gift, should be attached to your income tax return. Any unused portion of the value of the donation that is not claimed in the year of donation can be carried forward for up to five years.

If you do not accept this determination, you may request that the Review Board redetermine the fair market value of the cultural property. Any such request must be made in writing within 12 months after the day on which notice of the determination was given. While it is not necessary to submit additional information with a request for a redetermination, it is strongly recommended. Only one redetermination will be made by the Board unless the circumstances of a particular case require otherwise. If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

In closing, may we take this opportunity to thank you for your important contribution to Canada's heritage.

Yours sincerely,



Sonia M. Lisner
A/Secretary to the Board

Attachment

c.c.:
Canada Revenue Agency

Canada





CULTURAL PROPERTY INCOME TAX CERTIFICATE NUMBER:

NUMÉRO DU CERTIFICAT FISCAL VISANT DES BIENS CULTURELS : 2008-0113

- This certificate may only be issued by authorized officers of the Canadian Cultural Property Export Review Board (the "Review Board"). This certificate indicates that the Review Board:
(A) has determined that the object described below meets the criteria in paragraphs 29 (3)(b) and (c) of the Cultural Property Export and Import Act;
(B) has made a determination of the fair market value of the object.
This certificate, when signed by an authorized officer of the Review Board, is evidence that the object described below, when disposed of to an institution or public authority designated by the Minister of Canadian Heritage pursuant to subsection 32(2) of the Cultural Property Export and Import Act, may qualify for the following treatment under the Income Tax Act ("the Act"):
(A) Where the object is donated by a corporation, the donor may deduct an amount up to the fair market value of the gift in computing taxable income (paragraph 110.1(1)(c) of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
(B) Where the object is donated by an individual, the donor may include an amount up to the fair market value of the gift in computing the "total cultural gifts", for the year for the purposes of computing the donor's tax payable for the taxation year (section 118.1 of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
(C) Where the donated or sold object is capital property of the donor or vendor, the gain, which would otherwise be a capital gain, arising from the disposition of the property is not subject to tax (subparagraph 39(1)(a)(i.1) of the Act).
This certificate is valid for income tax purposes only in circumstances where the disposition is of the object described below. The condition, composition, etc. of the object must not have been altered since an application for certification was sent to the Review Board except for any repairs and/or conservation measures authorized by the Review Board. The disposition must be made to the designated institution or public authority indicated below.
IN THE EVENT OF A REDETERMINATION BY THE REVIEW BOARD THIS CERTIFICATE BECOMES NULL AND VOID.
Please contact your local Canada Revenue Agency Tax Services Office or the Canadian Cultural Property Export Review Board in Gatineau at 1-819-997-7761 or toll free: 1-866-999-2494 for additional information.
For further information, please also refer to the current version of Interpretation Bulletin IT-407.
Seuls les agents autorisés de la Commission canadienne d'examen des exportations de biens culturels (la « Commission d'examen ») peuvent délivrer le présent certificat. Le certificat établit que la Commission d'examen :
(A) a déterminé que l'objet décrit ci-dessous répond aux critères des alinéas 29(3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels ;
(B) a établi la juste valeur marchande de l'objet.
Le certificat, une fois signé par un agent autorisé de la Commission d'examen, établit que la disposition de l'objet décrit ci-dessous au profit d'une institution ou d'une administration désignée par le ministre du Patrimoine canadien, en vertu du paragraphe 32(2) de la Loi sur l'exportation et l'importation de biens culturels peut donner droit au traitement suivant en vertu de la Loi de l'impôt sur le revenu (« la Loi ») :
(A) Si l'objet est donné par une corporation, le donateur peut déduire dans le calcul de son revenu imposable un montant n'excédant pas la juste valeur marchande du don (alinéa 110.1(1)(c) de la Loi). La déduction doit être appuyée d'un reçu délivré par l'institution ou l'administration bénéficiaire.
(B) Si l'objet est donné par un particulier, le donateur peut inclure un montant n'excédant pas la juste valeur marchande du don le «total des dons de biens culturels» pour l'année aux fins du calcul de l'impôt à payer par le donateur pour une année d'imposition (article 118.1 de la Loi). La déduction doit être appuyée d'un reçu délivré par l'institution ou l'administration bénéficiaire.
(C) Si l'objet qui est donné ou vendu est bien en immobilisation du donateur ou du vendeur, le gain, qui serait par ailleurs un gain en capital résultant de la disposition de l'objet, n'est pas assujéti à l'impôt (sous-alinéa 39(1)(a)(i.1) de la Loi).
Le certificat est valable aux fins de l'impôt sur le revenu seulement lorsque la disposition concerne l'objet décrit ci-dessous. L'état, la composition, etc. de l'objet ne doivent pas avoir été modifiés depuis qu'une demande d'attestation a été envoyée à la Commission d'examen; à l'exception des mesures autorisées par la Commission d'examen en vue de la réparation ou de l'entretien de l'objet en question. La disposition doit être faite au profit de l'établissement ou de l'administration désigné ci-dessous.
SI LA COMMISSION D'EXAMEN RÉÉVALUAIT LA DÉTERMINATION, LE CERTIFICAT SERAIT ANNULÉ.
Si vous avez besoin d'autres renseignements, veuillez communiquer avec le bureau de district des services fiscaux de l'Agence du revenu du Canada, de votre région ou avec la Commission canadienne d'examen des exportations de biens culturels à Gatineau au numéro 1-819-997-7761 ou sans frais: 1-866-999-2494.
Pour en savoir plus, vous pouvez aussi consulter la version courante du Bulletin d'interprétation IT-407.

Name and address of donor or vendor of object(s):
Nom et adresse du donateur ou du vendeur d'un ou des objets(s) :

Name and address of designated institution or public authority (to which disposal of the object(s) has been or will be made):
Nom et adresse de l'établissement ou de l'administration désigné (au profit duquel la disposition du ou des bien(s) a été ou sera faite) :

Disposal of the cultural property was by means of: DONATION DON X SALE VENTE DONATION/SALE DON/VENTE
La disposition du bien culturel est faite sous forme de :

Fair market value of object(s) determined by the Review Board pursuant to subsection 32(1) of the Cultural Property Export and Import Act.
Juste valeur marchande de l'objet établie par la Commission d'examen en vertu du paragraphe 32(1) de la Loi sur l'exportation et l'importation de biens culturels

Dollar amount in figures Date of disposition
Montant en dollars et en chiffres Date de la disposition March 13, 2008

- Pursuant to section 29 of the Cultural Property Export and Import Act, a determination has been made by the Canadian Cultural Property Export Review Board with respect to the outstanding significance and national importance of the object(s) described as follows: (If space below is insufficient, attach a statement.)
Conformément à l'article 29 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'intérêt exceptionnel et de l'importance nationale de l'objet ou les objets décrits ci-après : (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

IT IS HEREBY CERTIFIED that the object(s) described above meet(s) the criteria of outstanding significance and national importance in paragraphs 29(3)(b) and (c) of the Cultural Property Export and Import Act.
IL EST CERTIFIÉ PAR LES LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères d'intérêt exceptionnel et importance nationale exposés aux alinéas 29 (3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels.

August 15, 2008

Signature of Authorized Officer - Signature de l'agent autorisé Date

**Pages 888 to / à 908
are withheld pursuant to sections
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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 909

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est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 910 to / à 914
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sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 915

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est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 916

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est retenue en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 917

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est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



Canadian Cultural Property
Export Review Board

Commission canadienne d'examen des
exportations de biens culturels

s.19(1)

15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Toll free: 1-866-999-2494
Telephone: (819) 997-7761
Facsimile: (819) 997-7757

s.24(1)

PROTECTED

September 29, 2008

Re.: 2008-0113

Dear

The Canadian Cultural Property Export Review Board met on September 17 - 19, 2008, and considered your request for a redetermination of the fair market value of the cultural property cited above.

If you do not accept this redetermination, you may appeal to the Tax Court of Canada pursuant to subsection 33.1(1) of the Act, which sets forth the following conditions:

- i) an irrevocable gift must be made to a designated institution; and
- ii) the appeal must be filed by the donor within ninety (90) days after the day on which a Cultural Property Income Tax Certificate (T871) has been issued.

Further information about procedures for filing appeals may be obtained from the Tax Court of Canada.

The enclosed Cultural Property Income Tax Certificate (T871), which nullifies and replaces the one issued on August 15, 2008, as well as the official receipt from the institution that received your gift, should be attached to your income tax return.

In closing, may we take this opportunity to thank you for your important contribution to Canada's heritage.

Yours sincerely,

Sonia M. Lismer
A/Secretary to the Board

Attachment

c.c.:

Canada Revenue Agency

Canada



Page 919
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**Pages 920 to / à 929
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 930 to / à 941
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 942 to / à 954
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 955

**is withheld pursuant to section
est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 956 to / à 982
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



**Canadian Cultural Property
Export Review Board**
15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Telephone: (819) 997-7761
Toll free: 1-866-999-2494
Facsimile: (819) 997-7757

**Commission canadienne d'examen des
exportations de biens culturels**

s.19(1)

PROTECTED

December 23, 2008

s.24(1)

Re: 2008- 0113

Dear

The Canadian Cultural Property Export Review Board met on December 2 – 5, 2008, and reconsidered the above application for certification of cultural property.

As you are aware, on November 12, 2008, the Review Board received a request to reconsider its redetermination decision. As set out in paragraph 32(8) of the *Act*, "unless the circumstances of a particular case require otherwise, the Review Board shall not redetermine the fair market value of an object more than once." However, according to paragraph 32(5)(b) of the *Act*, the Review Board may exercise its right, at any time, to redetermine the fair market value of an object.

The enclosed Cultural Property Income Tax Certificate (T871), which nullifies and replaces the one issued on September 29, 2008, as well as the official receipt from the institution that received your gift, should be attached to your income tax return. If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

1

Canada



s.19(1)

s.24(1)

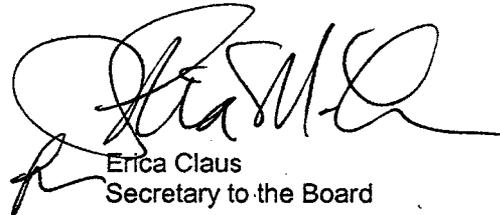
If you do not accept this redetermination, you may appeal to the Tax Court of Canada pursuant to subsection 33.1(1) of the Act, which sets forth the following conditions:

- i) an irrevocable gift must be made to a designated institution; and
- ii) the appeal must be filed by the donor within ninety (90) days after the day on which a Cultural Property Income Tax Certificate (T871) has been issued.

Further information about procedures for filing appeals may be obtained from the Tax Court of Canada.

In closing, may we take this opportunity to thank you for your important contribution to Canada's heritage.

Yours sincerely,



Erica Claus
Secretary to the Board

Attachment

c.c.:

Canada Revenue Agency

Canada Revenue Agency Agence du revenu du Canada

s.19(1)



CULTURAL PROPERTY INCOME TAX CERTIFICATE NUMBER:

s.24(1)

NUMÉRO DU CERTIFICAT FISCAL VISANT DES BIENS CULTURELS : 2008-0113

This certificate may only be issued by authorized officers of the Canadian Cultural Property Export Review Board (the "Review Board"). This certificate indicates that the Review Board:

Seuls les agents autorisés de la Commission canadienne d'examen des exportations de biens culturels (la « Commission d'examen ») peuvent délivrer le présent certificat. Le certificat établit que la Commission d'examen :

- (A) has determined that the object described below meets the criteria in paragraphs 29 (3)(b) and (c) of the Cultural Property Export and Import Act;
(B) has made a determination of the fair market value of the object.

- (A) a déterminé que l'objet décrit ci-dessous répond aux critères des alinéas 29(3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels ;
(B) a établi la juste valeur marchande de l'objet.

This certificate, when signed by an authorized officer of the Review Board, is evidence that the object described below, when disposed of to an institution or public authority designated by the Minister of Canadian Heritage pursuant to subsection 32(2) of the Cultural Property Export and Import Act, may qualify for the following treatment under the Income Tax Act ("the Act"):

Le certificat, une fois signé par un agent autorisé de la Commission d'examen, établit que la disposition de l'objet décrit ci-dessous au profit d'une institution ou d'une administration désignée par le ministre du Patrimoine canadien, en vertu du paragraphe 32(2) de la Loi sur l'exportation et l'importation de biens culturels peut donner droit au traitement suivant en vertu de la Loi de l'impôt sur le revenu (« la Loi ») :

- (A) Where the object is donated by a corporation, the donor may deduct an amount up to the fair market value of the gift in computing taxable income (paragraph 110.1(1)(c) of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
(B) Where the object is donated by an individual, the donor may include an amount up to the fair market value of the gift in computing the "total cultural gifts", for the year for the purposes of computing the donor's tax payable for the taxation year (section 118.1 of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
(C) Where the donated or sold object is capital property of the donor or vendor, the gain, which would otherwise be a capital gain, arising from the disposition of the property is not subject to tax (subparagraph 39(1)(a)(i.1) of the Act).

- (A) Si l'objet est donné par une corporation, le donateur peut déduire dans le calcul de son revenu imposable un montant n'excédant pas la juste valeur marchande du don (alinéa 110.1(1)(c) de la Loi). La déduction doit être appuyée d'un reçu délivré par l'institution ou l'administration bénéficiaire.
(B) Si l'objet est donné par un particulier, le donateur peut inclure un montant n'excédant pas la juste valeur marchande du don le «total des dons de biens culturels» pour l'année aux fins du calcul de l'impôt à payer par le donateur pour une année d'imposition (article 118.1 de la Loi). La déduction doit être appuyée d'un reçu délivré par l'institution ou l'administration bénéficiaire.
(C) Si l'objet qui est donné ou vendu est bien en capital résultant de la disposition de l'objet, n'est pas assujéti à l'impôt (sous-alinéa 39(1)(a)(i.1) de la Loi).

This certificate is valid for income tax purposes only in circumstances where the disposition is of the object described below. The condition, composition, etc. of the object must not have been altered since an application for certification was sent to the Review Board except for any repairs and/or conservation measures authorized by the Review Board. The disposition must be made to the designated institution or public authority indicated below.

Le certificat est valable aux fins de l'impôt sur le revenu seulement lorsque la disposition concerne l'objet décrit ci-dessous. L'état, la composition, etc. de l'objet ne doivent pas avoir été modifiés depuis qu'une demande d'attestation a été envoyée à la Commission d'examen, à l'exception des mesures autorisées par la Commission d'examen en vue de la réparation ou de l'entretien de l'objet en question. La disposition doit être faite au profit de l'établissement ou de l'administration désigné ci-dessous.

IN THE EVENT OF A REDETERMINATION BY THE REVIEW BOARD THIS CERTIFICATE BECOMES NULL AND VOID.

SI LA COMMISSION D'EXAMEN RÉÉVALUAIT LA DÉTERMINATION, LE CERTIFICAT SERAIT ANNULÉ.

Please contact your local Canada Revenue Agency Tax Services Office or the Canadian Cultural Property Export Review Board in Gatineau at 1-819-997-7761 or toll free: 1-866-999-2494 for additional information.

Si vous avez besoin d'autres renseignements, veuillez communiquer avec le bureau de district des services fiscaux de l'Agence du revenu du Canada, de votre région ou avec la Commission canadienne d'examen des exportations de biens culturels à Gatineau au numéro 1-819-997-7761 ou sans frais: 1-866-999-2494.

For further information, please also refer to the current version of Interpretation Bulletin IT-407.

Pour en savoir plus, vous pouvez aussi consulter la version courante du Bulletin d'interprétation IT-407.

Name and address of donor or vendor of object(s):
Nom et adresse du donateur ou du vendeur d'un ou des objet(s) :

Name and address of designated institution or public authority (to which disposal of the object(s) has been or will be made):
Nom et adresse de l'établissement ou de l'administration désigné (au profit duquel la disposition du ou des bien(s) a été ou sera faite) :

Disposal of the cultural property was by means of: DONATION DON X SALE VENTE DONATION/SALE DONVENTE

Fair market value of object(s) determined by the Review Board pursuant to subsection 32(1) of the Cultural Property Export and Import Act
Juste valeur marchande de l'objet établie par la Commission d'examen en vertu du paragraphe 32(1) de la Loi sur l'exportation et l'importation de biens culturels

Dollar amount in figures Montant en dollars et en chiffres
Date of disposition Date de la disposition March 13, 2008

Pursuant to section 29 of the Cultural Property Export and Import Act, a determination has been made by the Canadian Cultural Property Export Review Board with respect to the outstanding significance and national importance of the object(s) described as follows: (If space below is insufficient, attach a statement.)
Conformément à l'article 29 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'intérêt exceptionnel et de l'importance nationale de l'objet ou les objets décrits ci-après : (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

CERTIFICATION

ATTESTATION

IT IS HEREBY CERTIFIED that the object(s) described above meet(s) the criteria of outstanding significance and national importance in paragraphs 29(3)(b) and (c) of the Cultural Property Export and Import Act.

IL EST CERTIFIÉ PAR LES LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères d'intérêt exceptionnel et importance nationale exposés aux alinéas 29 (3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels.

December 23, 2008

Date

**Pages 986 to / à 1048
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES
(PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING)
RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
Hull, Québec K1A 0M5

DEMANDE D'ATTESTATION DES BIENS CULTURELS
(LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE)
À RETOURNER À L'ADRESSE SUIVANTE :
Commission canadienne d'examen des exportations de biens culturels
Hull (Québec) K1A 0M5

ORIGINAL

s.19(1)

s.24(1)

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE			
Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Fax no. / No de télécopieur
Person in charge / Personne responsable		Title / Titre	
Contact person / Personne ressource	Title / Titre	Tel. no. / No de tél.	
2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION			
<input checked="" type="checkbox"/> Designated under Category "A" Désigné dans la catégorie «A»	<input type="checkbox"/> Designated under Category "B" Désigné dans la catégorie «B»	Date of designation "B" : Date de la désignation «B» : J/M/A	D/M/Y
3. DONOR OR VENDOR / DONATEUR OU VENDEUR			
Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Tel. no. / No de tél.
<input type="checkbox"/> Proposed donation / Don proposé	or/ou	<input checked="" type="checkbox"/> Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document)	D/M/Y/J/M/A
4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL			
See Appendix A which includes a description, an archival appraisal, an inventory summary, inventory and a condition report (If above space is insufficient, provide a summary here and further details on a separate sheet / Au besoin, donner un sommaire ici et annexer une feuille contenant les détails)			
5. DOCUMENTATION			
Attached Ci-joints	<input type="checkbox"/> Photographs Photographies	Number Nombre	<input type="checkbox"/> Slides Diapositives
			Number Nombre
			<input checked="" type="checkbox"/> Finding aid and representative sample(s) Instrument de recherche et échantillon(s) représentatif(s)
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE			
On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and national importance.		Sur une feuille distincte, en faisant des renvois à la publication «Renseignements et procédures» indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.	
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHEENTICITÉ DU BIEN CULTUREL			
A declaration of authenticity from an individual with the requisite expertise is required for all types of cultural property. Please attach a separate statement following the guidelines in the "Information and Procedures" booklet.		Une attestation d'authenticité délivrée par un expert est requise pour tous les types de biens culturels. Prière de joindre une telle attestation établie selon les directives énoncées dans la publication «Renseignements et procédures»	
8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL			
Cultural property will be disposed of by / Le bien culturel sera aliéné par voie de			
A. <input checked="" type="checkbox"/> DONATION			
DON			
Appraised by / Évalué par			
B. <input type="checkbox"/> SALE / VENTE			
Sale price / Prix de vente \$			
9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. Nous, soussignés, certifions que les renseignements ci-dessus et les documents ci-joints sont véridiques et exacts.			
Donor or vendor / Donateur ou vendeur (Optional / Facultatif)		Date	
		16/4/09	
		Pour l'établissement ou l'administration bénéficiaire	
10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION			
Date received / Reçue le	APR 17 2009	Reference number / Numéro de référence	09-0093

**Pages 1050 to / à 1052
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES (PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING) RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
Hull, Québec K1A 0M5

s.24(1) DEMANDE D'ATTESTATION DES BIENS CULTURELS AUX FINS DE L'IMPÔT SUR LE REVENU (LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE) À RETOURNER À L'ADRESSE SUIVANTE:
Commission canadienne d'examen des exportations de biens culturels
Hull (Québec) K1A 0M5

COPY 102

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE			
Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Fax no. / No de télécopieur
Person in charge / Personne responsable		Title / Titre	
Contact person / Personne ressource	Title / Titre	Tel. no. / No de tél.	
2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION			
<input checked="" type="checkbox"/> Designated under Category "A" Désigné dans la catégorie «A»	<input type="checkbox"/> Designated under Category "B" Désigné dans la catégorie «B»	Date of designation "B" : Date de la désignation «B» : J/M/A	D/M/Y
3. DONOR OR VENDOR / DONATEUR OU VENDEUR			
Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Tel. no. / No de tél.
<input type="checkbox"/> Proposed donation / Don proposé	or/ou	<input checked="" type="checkbox"/> Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document)	D/M/Y/J/M/A
see attached donation agreement		Dec 18, 2008	
4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL			
5. DOCUMENTATION			
Attached Ci-joints	<input type="checkbox"/> Photographs Photographies	Number Nombre	<input type="checkbox"/> Slides Diapositives
			Number Nombre
			<input checked="" type="checkbox"/> Finding aid and representative sample(s) Instrument de recherche et échantillon(s) représentatif(s)
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE			
On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and national importance.		Sur une feuille distincte, en faisant des renvois à la publication «Renseignements et procédures» indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.	
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHENTICITÉ DU BIEN CULTUREL			
A declaration of authenticity from an individual with the requisite expertise is required for all types of cultural property. Please attach a separate statement following the guidelines in the "Information and Procedures" booklet.		Une attestation d'authenticité délivrée par un expert est requise pour tous les types de biens culturels. Prière de joindre une telle attestation établie selon les directives énoncées dans la publication «Renseignements et procédures»	
8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL			
Cultural property will be disposed of by / Le bien culturel sera aliéné par voie de			
A. <input checked="" type="checkbox"/> DONATION			
DON			
Appraised by / Évalué par			
B. <input type="checkbox"/> SALE / VENTE			
Sale price / Prix de vente \$			
9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.			
Donor or vendor / Donateur ou vendeur (Optional / Facultatif)		For recipient institution or public authority Pour l'établissement ou l'administration bénéficiaire	
		Date	
10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION			
Date received / Reçue le		Reference number / Numéro de référence	
APR 17 2009		09-0093	

**Pages 1054 to / à 1058
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

s.19(1)

s.24(1)

**Canadian Cultural Property
Export Review Board**

**Commission canadienne d'examen des
exportations de biens culturels**

15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Telephone: (819) 997-7761
Toll free: 1-866-811-0055
Facsimile: (819) 997-7757

June 30, 2009

PROTECTED

Re: 2009-0093 -

Dear

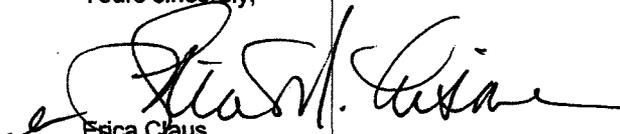
The Canadian Cultural Property Export Review Board met on June 17 - 19, 2009, and considered the above application for certification of cultural property.

The enclosed Cultural Property Income Tax Certificate (T871), as well as the official receipt from the institution that received your gift, should be attached to your income tax return.

If you do not accept this determination, you may request that the Review Board redetermine the fair market value of the cultural property. Any such request must be made in writing within 12 months after the day on which notice of the determination was given. The deadline to receive requests for redetermination is four weeks prior to an upcoming scheduled meeting of the Review Board. While it is not necessary to submit additional information with a request for redetermination, it is strongly recommended. Only one redetermination will be made by the Review Board unless the circumstances of a particular case require otherwise. If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

In closing, may we take this opportunity to thank you for your important contribution to Canada's heritage.

Yours sincerely,



Erica Claus
Secretary to the Board

Attachment

c.c.:

Canada Revenue Agency

Canada





CULTURAL PROPERTY INCOME TAX CERTIFICATE NUMBER:

NUMÉRO DU CERTIFICAT FISCAL VISANT DES BIENS CULTURELS : 2009-0093

s.19(1)

s.24(1)

- This certificate may only be issued by authorized officers of the Canadian Cultural Property Export Review Board (the "Review Board"). This certificate indicates that the Review Board:
 - (A) has determined that the object described below meets the criteria in paragraphs 29 (3)(b) and (c) of the Cultural Property Export and Import Act;
 - (B) has made a determination of the fair market value of the object.
- This certificate, when signed by an authorized officer of the Review Board, is evidence that the object described below, when disposed of to an institution or public authority designated by the Minister of Canadian Heritage pursuant to subsection 32(2) of the Cultural Property Export and Import Act, may qualify for the following treatment under the Income Tax Act ("the Act"):
 - (A) Where the object is donated by a corporation, the donor may deduct an amount up to the fair market value of the gift in computing taxable income (paragraph 110.1(1)(c) of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
 - (B) Where the object is donated by an individual, the donor may include an amount up to the fair market value of the gift in computing the "total cultural gifts", for the year for the purposes of computing the donor's tax payable for the taxation year (section 118.1 of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
 - (C) Where the donated or sold object is capital property of the donor or vendor, the gain, which would otherwise be a capital gain, arising from the disposition of the property is not subject to tax (subparagraph 39(1)(a)(i.1) of the Act).
- This certificate is valid for income tax purposes only in circumstances where the disposition is of the object described below. The condition, composition, etc. of the object must not have been altered since an application for certification was sent to the Review Board except for any repairs and/or conservation measures authorized by the Review Board. The disposition must be made to the designated institution or public authority indicated below.
- **IN THE EVENT OF A REDETERMINATION BY THE REVIEW BOARD THIS CERTIFICATE BECOMES NULL AND VOID.**
- Please contact your local Canada Revenue Agency Tax Services Office or the Canadian Cultural Property Export Review Board in Gatineau at 1-819-997-7761 or toll free: 1-866-999-2494 for additional information.
- For further information, please also refer to the current version of Interpretation Bulletin IT-407.

Name and address of donor or vendor of object(s):
Nom et adresse du donateur ou du vendeur d'un ou des objet(s) :

Name and address of designated institution or public authority to which disposal of the object(s) has been or will be made:
Nom et adresse de l'établissement ou de l'administration désigné (au profit duquel la disposition du ou des bien(s) a été ou sera faite) :

Disposal of the cultural property was by means of: DONATION SALE
La disposition du bien culturel est faite sous forme de : DON VENTE

Fair market value of object(s) determined by the Review Board pursuant to subsection 32(1) of the Cultural Property Export and Import Act.
Juste valeur marchande de l'objet établie par la Commission d'examen en vertu du paragraphe 32(1) de la Loi sur l'exportation et l'importation de biens culturels

Dollar amount in figures
Montant en dollars et en chiffres

Date of disposition
Date de la disposition **December 18, 2008**

- Pursuant to section 29 of the Cultural Property Export and Import Act, a determination has been made by the Canadian Cultural Property Export Review Board with respect to the outstanding significance and national importance of the object(s) described as follows: (If space below is insufficient, attach a statement.)
- Conformément à l'article 29 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'intérêt exceptionnel et de l'importance nationale de l'objet ou les objets décrits ci-après : (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

CERTIFICATION

IT IS HEREBY CERTIFIED that the object(s) described above meet(s) the criteria of outstanding significance and national importance in paragraphs 29(3)(b) and (c) of the Cultural Property Export and Import Act.

ATTESTATION

IL EST CERTIFIÉ PAR LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères d'intérêt exceptionnel et d'importance nationale exposés aux alinéas 29 (3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels.

June 30, 2009

Date

**Pages 1061 to / à 1072
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1073 to / à 1077
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1078 to / à 1088
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1089 to / à 1093
are withheld pursuant to sections
sont retenues en vertu des articles**

23, 24(1), 4(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1094 to / à 1106
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1107 to / à 1109
are duplicates
sont des duplicatas**

**Pages 1110 to / à 1131
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

ORIGINAL

RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
15 Eddy Street, 3rd Floor (15-3-A) Gatineau QC K1A 0M5

**APPLICATION FOR CERTIFICATION OF
CULTURAL PROPERTY FOR INCOME TAX PURPOSES**

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY

Name			
Address		City	Province
			Postal Code
Salutation	Name of Person in Charge	Title	Tel. no.
			Ext.
E-Mail		Fax no.	
Salutation	Name of Contact Person	Title	Tel. no.
			Ext.
E-Mail		Fax no.	

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY

Effective date of designation:	Y 1981	M 09	D 01	AND	<input checked="" type="checkbox"/> Designated under Category "A"	OR	<input type="checkbox"/> Designated under Category "B"
--------------------------------	-----------	---------	---------	-----	---	----	--

3. DONOR OR VENDOR

Salutation	Name	Language	<input checked="" type="checkbox"/> English	<input type="checkbox"/> French	Tel. no.
Address		City	Province	Postal Code	
<input checked="" type="checkbox"/> Disposition Completed (indicate date & attach documentation):	Y 2010	M 04	D 13	OR	<input type="checkbox"/> Proposed Disposition

4. DESCRIPTION OF CULTURAL PROPERTY

(Provide a summary here and further details on a separate sheet)

**5. DOCUMENTATION
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY**

CD-ROM provided:	<input checked="" type="checkbox"/>
------------------	-------------------------------------

8. TYPE OF DISPOSITION AND ESTIMATED FAIR MARKET VALUE

A. <input checked="" type="checkbox"/> DONATION	B. <input type="checkbox"/> DONATION / SALE (Split-Receipt)
Fair market value estimated at (average of appraisals):	
Appraised by:	
_____ >	
_____ > \$	
C. <input type="checkbox"/> SALE	Sale price: > \$

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.

Signature of donor or vendor (if applicant)	Title (please print)	Date
		April 15, 2010

10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION

Date Received:	Date Posted:	Reference Number:
APR 16 2010		10-0122.
Officer:	Group:	Other:



**CHECKLIST FOR APPLICATION FOR CERTIFICATION OF
CULTURAL PROPERTY FOR INCOME TAX PURPOSES**

RETURN COMPLETED CHECKLIST WITH YOUR APPLICATION TO:
Canadian Cultural Property Export Review Board
15 Eddy Street, 3rd Floor (15-3-A) Gatineau QC K1A 0M5

RECIPIENT INSTITUTION OR PUBLIC AUTHORITY

Name

DONOR OR VENDOR

Name

Please complete the following checklist, and submit it with your application by the postmark deadline.

- I am aware of the Review Board's most recent guidelines for preparing an application for certification:
 - Guide for Preparing an Application for Certification of Cultural Property*
 - Criteria and Guidelines: Outstanding Significance and National Importance (OSNI)*
 - Policy on Monetary Appraisals* Provided to Appraiser(s)
 - Format for Monetary Appraisals* Provided to Appraiser(s)

- This submission contains the following, in the order shown below:

FOR INTERNAL USE ONLY

- A completed *Checklist for Application for Certification*
- A completed *Application for Certification of Cultural Property for Income Tax Purposes*
- Section 3:** Disposition Agreement and / or Confirmation of Title
- Section 4:** Description of Cultural Property
- Section 5:** Documentation (JPEG images on CD-ROM and/or Finding Aid)
- Section 6:** OSNI Statement
- Section 7:** Declaration of Authenticity
- Section 8:** Appraisal(s) and (if more than 5 objects) summary chart

- I have kept a copy of this application and all accompanying documentation.
- I understand that this checklist, application form, and all accompanying documentation must be postmarked no later than the deadline date, and mailed to the address above.

I hereby certify that the information given in the attached application and any accompanying documentation is true and correct.

Signature

utive Officer / D

Title (please print)

April 15, 2010

Date

FOR INTERNAL USE ONLY

I attest that the items above have been verified and that this application is:

Complete

Incomplete

Signature:

Tel:

Name:

Date:

Approved:

COPY

290

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

RETURN COMPLETED APPLICATION TO:
 Canadian Cultural Property Export Review Board
 15 Eddy Street, 3rd Floor (15-3-A) Gatineau QC K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY

Name			
Address		City	Province
Postal Code			
Salutation	Name of Person in Charge	Title	Tel. no.
E-Mail		Fax. no.	
Salutation	Name of Contact Person	Title	Tel. no.
E-Mail		Fax. no.	

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY

Effective date of designation: Y 1981 M 09 D 01 AND Designated under Category "A" OR Designated under Category "B"

3. DONOR OR VENDOR

Salutation	Name	Language	<input checked="" type="checkbox"/> English <input type="checkbox"/> French	Tel. no.
Address		City	Province	Postal Code
<input checked="" type="checkbox"/> Disposition Completed (indicate date & attach documentation):	Y 2010 M 04 D 13	OR	<input type="checkbox"/> Proposed Disposition	

4. DESCRIPTION OF CULTURAL PROPERTY

(Provide a summary here and further details on a separate sheet)

5. DOCUMENTATION
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY

CD-ROM provided:

8. TYPE OF DISPOSITION AND ESTIMATED FAIR MARKET VALUE

A. DONATION B. DONATION / SALE (Split-Receipt)

Fair market value estimated at (average of appraisals): >

Appraised by: >

C. SALE Sale price: > \$

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.

Signature of donor or vendor (if applicant) _____ Title (please print) _____
 Signature _____ Title (please print) _____
 Date: April 15, 2010

10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION

Date Received: APR 16 2010	Date Posted:	Reference Number: 10-0122
Officer:	Group:	Other:

**Pages 1135 to / à 1154
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Canadian Cultural Property Export Review Board **Commission canadienne d'examen des exportations de biens culturels**
15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Telephone: 819-997-7761
Toll free: 1-866-811-0055
Facsimile: 819-997-7757

s.19(1)

s.24(1)

PROTECTED

December 3, 2010

BY MAIL AND BY FACSIMILE: (705) 949-6261

Ref : 2010-0122 -

2010-0123 -

Dear Dr. Collins:

The Canadian Cultural Property Export Review Board met on November 24 – 26, 2010 and reconsidered the above applications for certification of cultural property in light of the materials provided in his correspondence of October 27, 2010.

After reviewing these materials

the Review Board concluded that it would consider the above applications for certification in their entirety, thereby waiving the application of the January 2010 AV Guidelines in this case. The Review Board, therefore, reconsidered the applications according to the *Application Guide* for certification as posted on the website (<http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp2010-eng.pdf>)

In doing so, the Review Board concluded that it required further information before entering into the process of determining the "outstanding significance and national importance" and the fair market value of these two donations.

The Review Board requires the following information according to its *Application Guide* to facilitate an informed review of your applications:

1. the purchase price paid by the donors, including information that outlines the nature of the transaction(s) and dates;
2. all of the *Scene/Pkg. Contents* reports grouped by episodes, along with the corresponding images that were made available to the appraisers (only samples of the *Scene/Pkg. Contents* reports were provided with the applications for certification);
3. detailed descriptions of the art work in accordance with the *Application Guide* (section on Describing Works of Art and Other Objects, Page 11); and,
4. confirmation as to where the collection is currently housed.

The Review Board has requested the Secretariat to obtain an independent opinion of the fair market value for these applications for certification. To facilitate this work as efficiently and expeditiously as possible, we require the *Scene/Pkg. Contents* reports from you as soon as possible. When we receive the independent opinion it will be shared with you for comment.

.../2

Canada



s.19(1)

s.24(1)

- 2 -

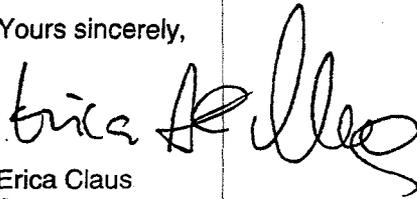
Once we receive your comments on the independent opinion, together with the information requested above, your applications will be presented to the Review Board for consideration.

On behalf of the Review Board, I take this opportunity to thank you for the brief provided to this office by _____ regarding the Audiovisual Guidelines. At the upcoming Board meeting in February 2011, the Review Board will consider all comments received on the Audiovisual Guidelines. The information you have provided through the brief will be considered again in light of the February policy discussion.

For your information, the next two meetings of the Review Board will be held on February 21 – 24, 2011 and June 1 – 3, 2011. To be included for consideration at one of these two meetings, the additional information requested above must be received no later than four weeks in advance of either of these meetings.

If you wish to make any inquiries with respect to these applications, do not hesitate to contact me.

Yours sincerely,



Erica Claus
Secretary to the Board

c.c.:

HP Color LaserJet 2840

HP LASERJET FAX
8199977757
Dec-3-2010 4:28PM



Fax Call Report

Job	Date	Time	Type	Identification	Duration	Pages	Result
410	12/ 3/2010	4:27:17PM	Send		0:53	2	OK

s.19(1)
s.24(1)

 Canadian Cultural Property Export Review Board
15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Québec K1A 0A5
Telephone: 819-967-7761
Toll free: 1-866-811-2055
Facsimile: 819-967-7757

Commission canadienne d'examen des exportations de biens culturels

PROTECTED December 3, 2010
BY MAIL AND BY FACSIMILE

Ref: 2010-0122 -
2010-0123 -

Dear Dr. Collins:

The Canadian Cultural Property Export Review Board met on November 24 - 25, 2010 and reconsidered the above applications for certification of cultural property in light of the materials provided by Mr. Innes in his correspondence of October 27, 2010.

After reviewing these materials, the Review Board concluded that it would consider the above applications for certification in their entirety, thereby waiving the application of the January 2010 AV Guidelines in this case. The Review Board, therefore, reconsidered the applications according to the *Application Guide* for certification as posted on the website (<http://www.pch.gc.ca/pam/bcm-mcp/bcl/bbc-ccp2010-eha.pdf>)

In doing so, the Review Board concluded that it required further information before entering into the process of determining the "outstanding significance and national importance" and the fair market value of these two donations.

The Review Board requires the following information according to its *Application Guide* to facilitate an informed review of your applications:

1. the purchase price paid by the donors, including information that outlines the nature of the transaction(s) and dates;
2. all of the *Scene/Pkg. Contents* reports grouped by episodes, along with the corresponding images that were made available to the appraisers (only samples of the *Scene/Pkg. Contents* reports were provided with the applications for certification);
3. detailed descriptions of the art work in accordance with the *Application Guide* (section on Describing Works of Art and Other Objects, Page 11); and,
4. confirmation as to where the collection is currently housed.

The Review Board has requested the Secretariat to obtain an independent opinion of the fair market value for these applications for certification. To facilitate this work as efficiently and expeditiously as possible, we require the *Scene/Pkg. Contents* reports from you as soon as possible. When we receive the independent opinion it will be shared with you for comment.

Canada



**Pages 1158 to / à 1163
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1164 to / à 1182
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1183 to / à 1186
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1187 to / à 1189
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1190 to / à 1196
are withheld pursuant to sections
sont retenues en vertu des articles**

23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 1197

**is withheld pursuant to section
est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1198 to / à 1214
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 23, 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1215 to / à 1238
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1239 to / à 1244
are duplicates
sont des duplicatas**

**Pages 1245 to / à 1258
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



Canadian Cultural Property
Export Review Board
15 Eddy Street, 3rd Floor (15-3-A)
Gatineau, Quebec K1A 0M5
Telephone: 819-997-7761
Toll free: 1-866-811-0055
Facsimile: 819-997-7757

Commission canadienne d'examen des
exportations de biens culturels

s.19(1)

s.24(1)

PROTECTED

March 11, 2011

Ref : 2010-0122 -

Dear

The Canadian Cultural Property Export Review Board met on February 21 – 24, 2011 and reconsidered the above application for certification of cultural property in light of the appraisal report sought by the Board and the representations that were provided in response.

I am pleased to inform you that, after reviewing all the information before it, the Board concluded that this cultural property meets the criteria of "outstanding significance and national importance", as set out in the *Cultural Property Export and Import Act*.

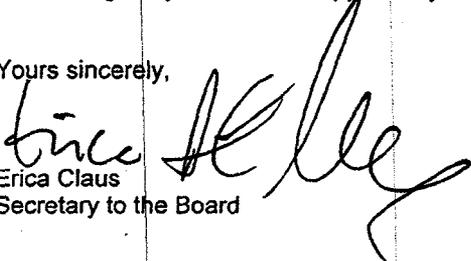
With respect to the monetary value, the Review Board noted that there was limited evidence in the marketplace to support the values proposed in the application for certification. In view of this, the Board concluded that the appraisal report prepared by [redacted] provided the most reasoned justification for fair market value, based on the market for this type of material. The Board further concluded that given the large number of images that were donated, and consistent with its policy, a blockage discount was appropriate. Under the circumstances, pursuant to the Act, the Board determined the fair market value to be [redacted] as reflecting market conditions at the time of the donation. Consequently, the Board accepted Mr. Castner's appraisal in its entirety.

The enclosed Cultural Property Income Tax Certificate (T871), as well as the official receipt from the institution that received your gift, should be attached to your income tax return.

If you do not accept this determination, you may request that the Review Board redetermine the fair market value of the cultural property. Any such request must be made in writing within 12 months after the day on which notice of the determination was given. The deadline to receive requests for redetermination is four weeks prior to an upcoming scheduled meeting of the Review Board. While it is not necessary to submit additional information with a request for redetermination, it is strongly recommended. Only one redetermination will be made by the Review Board unless the circumstances of a particular case require otherwise. If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

If you wish to make any inquiries with respect to this application, do not hesitate to contact the Review Board Secretariat and cite the above reference number. In closing, may we take this opportunity to thank you for your important contribution to Canada's heritage.

Yours sincerely,


Erica Claus
Secretary to the Board

Attachment

c.c.:

Canada





CULTURAL PROPERTY INCOME TAX CERTIFICATE NUMBER:

NUMÉRO DU CERTIFICAT FISCAL VISANT DES BIENS CULTURELS : 2010-0122

- This certificate may only be issued by authorized officers of the Canadian Cultural Property Export Review Board... Seuls les agents autorisés de la Commission canadienne d'examen des exportations de biens culturels... (A) has determined that the object described below meets the criteria in paragraphs 29 (3)(b) and (c) of the Cultural Property Export and Import Act... (B) has made a determination of the fair market value of the object... (C) Where the object is donated by a corporation, the donor may deduct an amount up to the fair market value of the gift in computing taxable income... (A) Where the object is donated by an individual, the donor may include an amount up to the fair market of the gift in computing the "total cultural gifts"... (C) Where the donated or sold object is capital property of the donor or vendor, the gain, which would otherwise be a capital gain, arising from the disposition of the property is not subject to tax... This certificate is valid for income tax purposes only in circumstances where the disposition is of the object described below... IN THE EVENT OF A REDETERMINATION BY THE REVIEW BOARD THIS CERTIFICATE BECOMES NULL AND VOID... Please contact your local Canada Revenue Agency Tax Services Office... For further information, please also refer to the current version of Interpretation Bulletin IT-407.

Name and address of donor or vendor of object(s): Nom et adresse du donateur ou du vendeur d'un ou des objet(s):

Name and address of designated institution or public authority (to which disposal of the object(s) has been or will be made): Nom et adresse de l'établissement ou de l'administration désigné (au profit duquel la disposition du ou des bien(s) a été ou sera faite):

Disposal of the cultural property was by means of: DONATION SALE DONATION/SALE La disposition du bien culturel est faite sous forme de: DON X VENTE DON/VENTE

Fair market value of object(s) determined by the Review Board pursuant to subsection 32(1) of the Cultural Property Export and Import Act. Juste valeur marchande de l'objet établie par la Commission d'examen en vertu du paragraphe 32(1) de la Loi sur l'exportation et l'importation de biens culturels

Dollar amount in figures Date of disposition Dollar amount in figures et en chiffres Date de la disposition April 13, 2010

- Pursuant to section 29 of the Cultural Property Export and Import Act, a determination has been made by the Canadian Cultural Property Export Review Board with respect to the outstanding significance and national importance of the object(s) described as follows: (If space below is insufficient, attach a statement.) Conformément à l'article 29 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'intérêt exceptionnel et de l'importance nationale de l'objet ou les objets décrits ci-après: (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

IT IS HEREBY CERTIFIED that the object(s) described above are of outstanding significance and national importance in paragraphs 29 (3)(b) and (c) of the Cultural Property Export and Import Act.

IL EST CERTIFIÉ PAR LES LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères d'intérêt exceptionnel et importance nationale exposés aux alinéas 29 (3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels.

Signature of Authorized Officer - Signer T871 (00)

March 11, 2011 Date

Authorized Officer - Formulaire autorisé par le ministre du Revenu national

**Pages 1261 to / à 1268
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 1269

**is withheld pursuant to sections
est retenue en vertu des articles**

21(1)(a), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1270 to / à 1279
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

s.21(1)(a)

s.21(1)(b)

s.24(1)



Draft Letter for Your Review
Sonia Lismer to: Marcel Brisebois

2011-06-30 16:08

PROTECTED / PROTÉGÉ

Cher Marcel,

Bonne fin de semaine !

Sonia

Sonia M. Lismer
Directrice adjointe, Biens culturels mobiliers | Assistant Director, Movable Cultural Property
Secrétaire adjointe, Commission canadienne d'examen
des exportations de biens culturels | Assistant Secretary, Canadian Cultural Property Export Review
Board
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
sonia.lismer@pch.gc.ca
Téléphone | Telephone 819-997-7752
Centre de renseignements (sans frais) | Enquiry Centre (toll free) 1-866-811-0055
Télécopieur | Facsimile 819-997-7757
Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121
Gouvernement du Canada | Government of Canada

Marcel OK'd letter by telephone on July 4, 2011. S

**Pages 1281 to / à 1284
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



Canadian Cultural Property
Export Review Board

Commission canadienne d'examen des
exportations de biens culturels

25 Eddy Street, 9th Floor (25-9-N)
Gatineau, Quebec K1A 0M5
Telephone: 819-997-7761
Toll free: 1-866-811-0055
Facsimile: 819-997-7757

s.19(1)

s.24(1)

PROTECTED

July 8, 2011

Re: 2010-0122 -

Dea:

The Canadian Cultural Property Export Review Board met on June 1 – 3, 2011, and considered your request, on behalf of your client, the donor or a redetermination of the fair market value of the above-mentioned cultural property.

The Review Board considered your letter of April 29, 2011 and attachment and concluded that there was insufficient evidence to justify a value higher than its original determination. Under the circumstances, pursuant to the *Cultural Property Export and Import Act*, the Review Board redetermined the fair market value of this property to be

The enclosed Cultural Property Income Tax Certificate (T871), which nullifies and replaces the one issued on March 11, 2011, as well as the official receipt from the institution that received your gift, should be attached to Mr. Bosa's income tax return.

does not accept this redetermination, may choose to appeal to the Tax Court of Canada pursuant to subsection 33.1(1) of the *Act*, which sets forth the following conditions:

- i) an irrevocable gift must be made to a designated institution; and
- ii) the appeal must be filed by the donor within ninety (90) days after the day on which a Cultural Property Income Tax Certificate (T871) has been issued,

Further information about procedures for filing appeals may be obtained from the Tax Court of Canada.

If you or your client require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

Yours sincerely,

Sonia M. Lister
Assistant Secretary to the Board

Attachment

c.c.: Mr. Natale Bosa, 130 Oxley Street South, West Vancouver, BC V7V 1G8
Canada Revenue Agency
Art Gallery of Algoma (without attachment)

Canada





CULTURAL PROPERTY INCOME TAX CERTIFICATE NUMBER:

NUMÉRO DU CERTIFICAT FISCAL VISANT DES BIENS CULTURELS : 2010-0122

- This certificate may only be issued by authorized officers of the Canadian Cultural Property Export Review Board (the "Review Board"). This certificate indicates that the Review Board:
 - (A) has determined that the object described below meets the criteria in paragraphs 29 (3)(b) and (c) of the Cultural Property Export and Import Act;
 - (B) has made a determination of the fair market value of the object.
- This certificate, when signed by an authorized officer of the Review Board, is evidence that the object described below, when disposed of to an institution or public authority designated by the Minister of Canadian Heritage pursuant to subsection 32(2) of the Cultural Property Export and Import Act, may qualify for the following treatment under the Income Tax Act ("the Act"):
 - (A) Where the object is donated by a corporation, the donor may deduct an amount up to the fair market value of the gift in computing taxable income (paragraph 110.1(1)(c) of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
 - (B) Where the object is donated by an individual, the donor may include an amount up to the fair market value of the gift in computing the "total cultural gifts", for the year for the purposes of computing the donor's tax payable for the taxation year (section 118.1 of the Act). The claim must be supported by a receipt issued by the designated recipient institution or public authority.
 - (C) Where the donated or sold object is capital property of the donor or vendor, the gain, which would otherwise be a capital gain, arising from the disposition of the property is not subject to tax (subparagraph 39(1)(a)(i.1) of the Act).
- This certificate is valid for income tax purposes only in circumstances where the disposition is of the object described below. The condition, composition, etc. of the object must not have been altered since an application for certification was sent to the Review Board except for any repairs and/or conservation measures authorized by the Review Board. The disposition must be made to the designated institution or public authority indicated below.
- IN THE EVENT OF A REDETERMINATION BY THE REVIEW BOARD THIS CERTIFICATE BECOMES NULL AND VOID.
- Please contact your local Canada Revenue Agency Tax Services Office or the Canadian Cultural Property Export Review Board in Gatineau at 1-819-997-7761 or toll free: 1-866-999-2494 for additional information.
- For further information, please also refer to the current version of Interpretation Bulletin IT-407.
- Seuls les agents autorisés de la Commission canadienne d'examen des exportations de biens culturels (la « Commission d'examen ») peuvent délivrer le présent certificat. Le certificat établit que la Commission d'examen :
 - (A) a déterminé que l'objet décrit ci-dessous répond aux critères des alinéas 29(3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels ;
 - (B) a établi la juste valeur marchande de l'objet.
- Le certificat, une fois signé par un agent autorisé de la Commission d'examen, établit que la disposition de l'objet décrit ci-dessous au profit d'une institution ou d'une administration désignée par le ministre du Patrimoine canadien, en vertu du paragraphe 32(2) de la Loi sur l'exportation et l'importation de biens culturels peut donner droit au traitement suivant en vertu de la Loi de l'impôt sur le revenu (« la Loi ») :
 - (A) Si l'objet est donné par une corporation, le donateur peut déduire dans le calcul de son revenu imposable un montant n'excédant pas la juste valeur marchande du don (alinéa 110.1(1)(c) de la Loi). La déduction doit être appuyée d'un reçu délivré par l'institution ou l'administration bénéficiaire.
 - (B) Si l'objet est donné par un particulier, le donateur peut inclure un montant n'excédant pas la juste valeur marchande du don le «total des dons de biens culturels» pour l'année aux fins du calcul de l'impôt à payer par le donateur pour une année d'imposition (article 118.1 de la Loi). La déduction doit être appuyée d'un reçu délivré par l'institution ou l'administration bénéficiaire.
 - (C) Si l'objet qui est donné ou vendu est bien en immobilisation du donateur ou du vendeur, le gain, qui serait par ailleurs un gain en capital résultant de la disposition de l'objet, n'est pas assujéti à l'impôt (sous-alinéa 39(1)(a)(i.1) de la Loi).
- Le certificat est valable aux fins de l'impôt sur le revenu seulement lorsque la disposition concerne l'objet décrit ci-dessous. L'état, la composition, etc. de l'objet ne doivent pas avoir été modifiés depuis qu'une demande d'attestation a été envoyée à la Commission d'examen, à l'exception des mesures autorisées par la Commission d'examen en vue de la réparation ou de l'entretien de l'objet en question. La disposition doit être faite au profit de l'établissement ou de l'administration désigné ci-dessous.
- SI LA COMMISSION D'EXAMEN RÉÉVALUAIT LA DÉTERMINATION, LE CERTIFICAT SERAIT ANNULÉ.
- Si vous avez besoin d'autres renseignements, veuillez communiquer avec le bureau de district des services fiscaux de l'Agence du revenu du Canada, de votre région ou avec la Commission canadienne d'examen des exportations de biens culturels à Gatineau au numéro 1-819-997-7761 ou sans frais: 1-866-999-2494.
- Pour en savoir plus, vous pouvez aussi consulter la version courante du Bulletin d'interprétation IT-407.

Name and address of donor or vendor of object(s):
Nom et adresse du donateur ou du vendeur d'un ou des objet(s) :

Name and address of designated institution or public authority (to which disposal of the object(s) has been or will be made):
Nom et adresse de l'établissement ou de l'administration désigné (au profit duquel la disposition du ou des bien(s) a été ou sera faite) :

Disposal of the cultural property was by means of: DONATION DON SALE VENTE DONATION/SALE DON/VENTE

Fair market value of object(s) determined by the Review Board pursuant to subsection 32(1) of the Cultural Property Export and Import Act
Juste valeur marchande de l'objet établie par la Commission d'examen en vertu du paragraphe 32(1) de la Loi sur l'exportation et l'importation de biens culturels

Dollar amount in figures: Montant en dollars et en chiffres: Date of disposition: April 13, 2010
Date de la disposition

- Pursuant to section 29 of the Cultural Property Export and Import Act, a determination has been made by the Canadian Cultural Property Export Review Board with respect to the outstanding significance and national importance of the object(s) described as follows: (If space below is insufficient, attach a statement.)
- Conformément à l'article 29 de la Loi sur l'exportation et l'importation de biens culturels, la Commission canadienne d'examen des exportations de biens culturels a rendu une décision concernant l'intérêt exceptionnel et de l'importance nationale de l'objet ou les objets décrits ci-après : (Si l'espace ci-dessous est insuffisant, annexer une feuille.)

CERTIFICATION

IT IS HEREBY CERTIFIED that the object(s) described above meet(s) the criteria of outstanding significance and national importance in paragraphs 29(3)(b) and (c) of the Cultural Property Export and Import Act.

CERTIFICATION

IL EST CERTIFIÉ PAR LES LES PRÉSENTES QUE l'objet ou les objets décrits ci-dessus sont conformes aux critères d'intérêt exceptionnel et d'importance nationale exposés aux alinéas 29 (3)(b) et (c) de la Loi sur l'exportation et l'importation de biens culturels.

Signature of Authorized Officer – Signature de l'agent autorisé

July 8, 2011
Date

**Pages 1287 to / à 1289
are duplicates
sont des duplicatas**

**Pages 1290 to / à 1291
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19(1), 24(1)

**of the Access to Information Act
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sont des duplicatas**

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19(1), 24(1)

**of the Access to Information Act
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19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

[Accueil](#) > [Taux et statistiques](#) > [Taux de change](#) > Taux quotidiens : recherche - dix dernières années

Taux quotidiens : recherche - dix dernières années

Afficher ou enregistrer ces données au format : [SDMX](#), [XML](#), [CSV](#)

dollar américain (taux à midi)

Date	1 USD -> CAD	1 CAD -> USD
2011-09-26	1,0339	0,9672

dollar américain (taux de clôture)

Date	1 USD -> CAD	1 CAD -> USD
2011-09-26	1,0283	0,9725

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s.19(1)

s.24(1)



RE: Application for Certification:
to: remi.caradot

2011-12-19 16:38

History: This message has been replied to and forwarded.

Dear Rémi,

Are you able to send the letter regarding our end of week? by the

We need to provide an explanation to the donor regarding the delay, and we require some information as to the outstanding issue.

We hope to rectify the situation by completing any necessary work as soon as possible in time for the January 9th deadline.

Do you know if we will need to complete any new appraisals, or certain areas of the application?

Thank you,

-----Original Message-----

From: remi.caradot@pch.gc.ca [mailto:remi.caradot@pch.gc.ca]

Sent: Tuesday, December 13, 2011 9:21 AM

To:

Subject: RE: Application for Certification:

Dear

I will do my best for send the letter as soon as possible in order that you could re-submit this application.
I am currently working on it.

Sincerely,

Rémi Caradot

Agent de programme, Biens culturels mobiliers | Program officer, Movable

s.19(1)

s.24(1)

Cultural Property

Patrimoine canadien | Canadian Heritage
25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5
remi.caradot@pch.gc.ca

Téléphone | Telephone 819-997-8794

Centre de renseignements (sans frais) | Enquiry Centre (toll free)
1-866-811-0055

Télécopieur | Facsimile 819-997-7757

Téléimprimeur (sans frais) | Teletypewriter (toll-free) 1-888-997-3121

Gouvernement du Canada | Government of Canada

From:

To: <remi.caradot@pch.gc.ca>

Cc:

<sonia.lismer@pcn.gc.ca>

Date: 2011-12-12 14:21

Subject: RE: Application for Certification:

Dear Rémi,

I hope last week's CCPERB meeting went well. I am sure you are busy getting caught up. I wonder if you could please let me know when we can expect the detailed letter that you mention below?

We are considering how we might proceed, depending on what issues need clarification in the application. For example, I wonder if it will be feasible to have the application re-submitted to the January deadline, and if so, what work should we be doing at this time in order to correct the application.

Thank you,

-----Original Message-----

From: remi.caradot@pch.gc.ca [mailto:remi.caradot@pch.gc.ca]

Sent: Tuesday, December 06, 2011 4:22 PM

s.19(1)

s.24(1)

To:

Cc:

Suk

Sonia.Lismer@pch.gc.ca

Dear

Further to my telephone message of this afternoon, contrary to my email to you of November 7, 2011, this is to confirm that your application for certification relating will not be reviewed at the Board's meeting of December 7-9 2011. A more detailed letter to this effect will follow shortly.

Best regards.

Rémi Caradot

Agent de programme, Biens culturels mobiliers | Program officer, Movable Cultural Property

Patrimoine canadien | Canadian Heritage

25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5

remi.caradot@pch.gc.ca

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Gouvernement du Canada | Government of Canada

s.19(1)

s.24(1)



RE: Application for Certification:
to: remi.caradot

2012-06-05 10:23

Good morning Remi:
Please find attached an amendment to previous statement. I hope it will suffice.
Please advise if I can provide anything further.
Best

-----Original Message-----

From: remi.caradot@pch.gc.ca [mailto:remi.caradot@pch.gc.ca]
Sent: June-04-12 1:06 PM
To:
Subject: Application for Certification:

As previously discussed with you, the above cited application will be reviewed by the Board at its next June, 2012, meeting.

However after reviewing the addendum prepared dated December 23, 2011, with respect to the following statement, as requested in the letter sent by The Secretariat dated December 22, 2011, that "the appraisal estimates the fair market value of the physical property and any acquired characteristic value (e.g.

As referred to in the Board's Format for Appraisals, please obtain from the appraiser revised addendum citing the statement as follow:

"This appraisal estimates the fair market value of the physical property and any acquired characteristic of value only."

Please refer to the Policy on Monetary Appraisals and Format for Monetary Appraisals available on line at:
<http://www.pch.gc.ca/pgm/bcm-mcp/pol/abc-ccp-2010-eng.cfm#a182>.

Best regards

Rémi

Rémi Caradot
Agent de programme, Biens culturels mobiliers | Program officer, Movable Cultural Property Patrimoine canadien | Canadian Heritage 25, rue Eddy Street 25-9-N, Gatineau, QC K1A 0M5 remi.caradot@pch.gc.ca Téléphone | Telephone

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19(1), 24(1)

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s.19(1)

s.21(1)(a)

s.21(1)(b)

s.24(1) 
Usez,
n'imprimez pas.
Read,
don't print.

DRAFT _ Analysis of appraisals for tax shelter
Remi Caradot to: Sonia Lismer

06/02/2013 10:19 AM

Bonjour Sonia,

Tel que demandé voici une ébauche concernant la révision des évaluations et les points soulevés par

Hello Program Officers,

Following to the review of the appraisals please see below a few points that we have to check in our analysis of the appraisals provided within other applications identified as tax shelter

- should be aware and address purchase price of the collection by donor
- must identify clearly what is the appropriate market (most active market)
- must include sales results or transactions from various sources (studio, gallery, auctions)
- comparables based on private sales must include (date of sale, name and location of the dealer, description, images when available, amount of sale realized) [can not use interpretation of the Gramm-Leach-Bliley Act, 199 for not citing private sales]
- should cite sales in a chart in descending order, from most recent to oldest, and not use a narrative format
- should not emphasize only on highest price achieved at auction
- should not omit more recent lower results at auction (before donation date or effective date of appraisal (officer should do a research using artnet)
- should address market and sales for portfolio, not only single prints
- relevance of a blockage discount must be addressed [can not use interpretation of the Henderson Estate v. M.N.R., 1973, ignoring the decision in HMQ and Mallette 2004]
- general market analysis of photography not relevant if no link with the photograph of the subject property

OTHERS

- must cite definition FMV from the Application Guide and/or (?) USPAP
- report should be in compliance with USPAP 2010-2011 when effective date is 2011 (not 2008-2009)

Rémi Caradot

Agent de programme, Biens culturels mobiliers
Groupe du patrimoine, Patrimoine canadien, Gouvernement du Canada
25, rue Eddy, 25-9-N Gatineau (Québec) K1A 0M5
Téléphone 819-997-8794 | Sans frais 1-866-811-0055 | Télécopieur 819-997-7757

Rémi Caradot

Program Officer, Movable Cultural Property
Heritage Group, Canadian Heritage, Government of Canada
25 Eddy St., 25-9-N Gatineau, QC K1A 0M5
Telephone 819-997-8794 | Toll-free 1-866-811-0055 | Facsimile 819-997-7757

remi.caradot@pch.gc.ca

s.19(1)



RE: fink appraisal review - 5045-3 
Remi Caradot to

2013-02-07 12:09

Hello

Yes sure, we would expect that you share the reports with the appraisers and donor, given an opportunity to responde in total transparency.

Best regards,

Remi Caradot
Agent de programme, Biens culturels mobiliers
Groupe du patrimoine, Patrimoine canadien, Gouvernement du Canada
25, rue Eddy, 25-9-N Gatineau (Québec) K1A 0M5
Téléphone 819-997-8794 | Sans frais 1-866-811-0055 | Télécopieur 819-997-7757

Remi Caradot
Program Officer, Movable Cultural Property
Heritage Group, Canadian Heritage, Government of Canada
25 Eddy St., 25-9-N Gatineau, QC K1A 0M5
Telephone 819-997-8794 | Toll-free 1-866-811-0055 | Facsimile 819-997-7757

remi.caradot@pch.gc.ca

Thank you Remi - we just received the package. I w...

2013-02-07 11:48:41

From:
To: <remi.caradot@pch.gc.ca>
Date: 2013-02-07 11:48
Subject: RE: fink appraisal review - 5045-3

Thank you Remi – we just received the package. I wanted to verify that I am authorized to send reports to the appraisers so that they might respond?

Best

From: remi.caradot@pch.gc.ca [<mailto:remi.caradot@pch.gc.ca>]
Sent: February-06-13 3:13 PM
To:
Subject: RE: fink appraisal review - 5045-3

Hello

I will send you a copy of the appraisals review by Fedex today February 6.

Feel free to call me if you have any questions or if you need more time for providing representations for the March 2013 meeting.

Best regards,

s.19(1)

Rémi Caradot

Agent de programme, Biens culturels mobiliers

Groupe du patrimoine, Patrimoine canadien, Gouvernement du Canada
25, rue Eddy, 25-9-N Gatineau (Québec) K1A 0M5

Téléphone 819-997-8794 | Sans frais 1-866-811-0055 | Télécopieur 819-997-7757

Rémi Caradot

Program Officer, Movable Cultural Property

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25 Eddy St., 25-9-N Gatineau, QC K1A 0M5

Telephone 819-997-8794 | Toll-free 1-866-811-0055 | Facsimile 819-997-7757

remi.caradot@pch.gc.ca

--2013-01-30 11:49:09--Good morning Remi: I thought that I would check in with you in regard to the appraisal review

From

To: <remi.caradot@pch.gc.ca>

Date: 2013-01-30 11:49

Subject: fink appraisal review - 5045-3

Good morning Remi:

I thought that I would check in with you in regard to the appraisal review for the donation as noted above. It is our understanding that the review was to be completed by Jan 31st (tomorrow) and we hope to have as much time as possible to respond.

An update would be greatly appreciated.

All the best



APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
25 Eddy Street, 9th Floor (25-9-N) Gatineau QC K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY

Name				
Address		City	Province	Postal Code
Salutation	Name of Person in Charge	Title	Tel. no.	Ext.
E-Mail			Fax no.	
Salutation	Name of Contact Person	Title	Tel. no.	Ext.
E-Mail			Fax no.	

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY

Effective date of designation: Y 1977 M 09 D 06 AND Designated under Category "A" OR Designated under Category "B"

3. DONOR OR VENDOR

Salutation	Name	Language <input checked="" type="checkbox"/> English <input type="checkbox"/> French	Tel. no.	
Address		City	Province	Postal Code
<input checked="" type="checkbox"/> Disposition Completed (indicate date & attach documentation):	Y 2012 M 12 D 17	OR	<input type="checkbox"/> Proposed Disposition	
Is this disposition a tax shelter gifting arrangement? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If "Yes", provide the Tax Shelter Identification Number:				

4. DESCRIPTION OF CULTURAL PROPERTY

If the property subject of this application was purchased, provide the purchase price(s) and attach copies of sales transaction documents: > \$

**5. DOCUMENTATION
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY**

CD-ROM provided:

8. TYPE OF DISPOSITION AND ESTIMATED FAIR MARKET VALUE

A. DONATION B. DONATION / SALE (Split-Receipt)

Fair market value estimated at (average of appraisals): _____

Appraised by: _____

> \$

C. SALE Sale price: > \$

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. If certified, the property cited in this application shall not be permanently disposed of (deaccessioned) within 25 years of the date of certification, except to an institution or public authority that is, at the time of such disposition, designated for the same category of property by the Minister of Canadian Heritage under subsection 32(2) of the Cultural Property Export and Import Act.

Signature of donor or vendor (if applicant)

8 Jan 13
Date

10. FOR INTERNAL USE ONLY

Date Received: JAN 11 2013	Date Posted:	Reference Number:
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PLEASE ENSURE THAT THIS FORM IS COMPLETED WITH REFERENCE TO THE MOST RECENT GUIDE.

Page 1512

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19(1), 24(1)

**of the Access to Information Act
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s.19(1)

s.24(1)



Canadian Cultural Property Export Review Board

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APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
25 Eddy Street, 9th Floor (25-9-N) Gatineau QC K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY

Name: _____

Address: _____ City: _____ Province: _____ Postal Code: _____

Salutation: _____ Name of Person in Charge: _____ Title: _____ Tel. no.: _____ Ext.: _____

E-Mail: _____ Fax no.: _____

Salutation: _____ Name of Contact Person: _____ Title: _____ Tel. no.: _____ Ext.: _____

E-Mail: _____ Fax no.: _____

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY

Effective date of designation: Y 2008 M 06 D 01 AND Designated under Category "A" OR Designated under Category "B"

3. DONOR OR VENDOR

Salutation: _____ Name: _____ Language: English French Tel. no.: _____

Address: _____ City: _____ Province: _____ Postal Code: _____

Disposition Completed (indicate date & attach documentation): Y 2012 M 12 D 17 OR Proposed Disposition

Is this disposition a tax shelter gifting arrangement? Yes No If "Yes", provide the Tax Shelter Identification Number: _____

4. DESCRIPTION OF CULTURAL PROPERTY

If the property subject of this application was purchased, provide the purchase price(s) and attach copies of sales transaction documents: > \$ N/A

5. DOCUMENTATION
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY

CD-ROM provided:

8. TYPE OF DISPOSITION AND ESTIMATED FAIR MARKET VALUE

A. DONATION B. DONATION / SALE (Split-Receipt)

Fair market value estimated at (average of appraisals): _____

Appraised by: _____

C. SALE Sale price: > \$ _____

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. If certified, the property cited in this application will not be permanently disposed of (deaccessioned) within 25 years of the date of certification, except to an institution or public authority that is, at the time of such disposition, designated for the same category of property by the Minister of Canadian Heritage under subsection 32(2) of the Cultural Property Export and Import Act.

Signature of donor or vendor (if applicant): _____ Signature of Officer, Executive Officer or Director: _____ Title (please print): _____ Date: 4 January, 2013

10. FOR INTERNAL USE ONLY

Date Received: JAN 10 2013 Date Posted: _____ Reference Number: _____

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Rev. 10/10

Page 1514

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19(1), 24(1)

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**APPLICATION FOR CERTIFICATION OF
CULTURAL PROPERTY FOR INCOME TAX PURPOSES**

s.24(1)

RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
25 Eddy Street, 9th Floor (25-9-N) Gatineau QC K1A 0M5

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY

Name			
Address		City	Province
			Postal Code
Salutation	Name of Person in Charge	Title	Tel. no.
			Ext.
E-Mail		Fax no.	
Salutation	Name of Contact Person	Title	Tel. no.
			Ext.
E-Mail		Fax no.	

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY

Effective date of designation: Y 1977 M 09 D 06 AND Designated under Category "A" OR Designated under Category "B"

3. DONOR OR VENDOR

Salutation	Name	Language <input checked="" type="checkbox"/> English <input type="checkbox"/> French	Tel. no.
Address		City	Province
			Postal Code
<input checked="" type="checkbox"/> Disposition Completed (indicate date & attach documentation):	Y 2012 M 10 D 10	OR	<input type="checkbox"/> Proposed Disposition

Is this disposition a tax shelter gifting arrangement? Yes No If "Yes", provide the Tax Shelter Identification Number:

4. DESCRIPTION OF CULTURAL PROPERTY

(This section is currently blank for the purpose of this document.)

If the property subject of this application was purchased, provide the purchase price(s) and attach copies of sales transaction documents: > \$

**5. DOCUMENTATION
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY**

CD-ROM provided:

8. TYPE OF DISPOSITION AND ESTIMATED FAIR MARKET VALUE

A. DONATION B. DONATION / SALE (Split-Receipt)

Fair market value estimated at (average of appraisals): >

Appraised by: _____

C. SALE Sale price: > \$

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. If certified, the property cited in this application will not be permanently disposed of (deaccessioned) within 25 years of the date of certification, except to an institution or public authority that is, at the time of same category of property by the Minister of Canadian Heritage under subsection 32(2) of the Cultural Property Export and Import Act.



Oct. 11 / 2012

Signature of donor or vendor (if applicant)		Signature of Chief Executive Officer / Director		Title (please print)		Date
10. FOR INTERNAL USE ONLY						
Date Received:	Date Posted:	Reference Number:				
OCT 15 2012	OCT 12 2012					

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s.19(1)

s.24(1)

Page 1517
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s.24(1)



Canadian Cultural Property Export Review Board

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Dec 27/2012
Oct. 11/2012

Signature of donor or vendor (if applicant)

Signature of Chief Executive Officer / Director

Title (please print)

Date

10. FOR INTERNAL USE ONLY

Date Received:

Date Posted:

Reference Number:

JAN 04 2013

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24(1)

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[Home](#) > [Rates & Statistics](#) > [Exchange Rates](#) > Daily noon exchange rates: 10-year lookup

Daily noon exchange rates: 10-year lookup

View or save this data in: [SDMX \(http://www.bankofcanada.ca/stats/results/xml?](http://www.bankofcanada.ca/stats/results/xml?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-19&dT=1)[IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-19&dT=1](http://www.bankofcanada.ca/stats/results/p_xml?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-19&dT=1)) , [XML](#)[CSV \(http://www.bankofcanada.ca/stats/results/csv?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-19&dT=1\)](http://www.bankofcanada.ca/stats/results/csv?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-19&dT=1)

U.S. dollar (noon)

Date	1 USD -> CAD	1 CAD -> USD
2012-06-19 2012-06-19	1.0178	0.9825

U.S. dollar (close)

Date	1 USD -> CAD	1 CAD -> USD
2012-06-19 2012-06-19	1.0182	0.9821

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[Home](#) > [Rates & Statistics](#) > [Exchange Rates](#) > Daily noon exchange rates: 10-year lookup

Daily noon exchange rates: 10-year lookup

View or save this data in: **SDMX** ([http://www.bankofcanada.ca/stats/results/xml?](http://www.bankofcanada.ca/stats/results/xml?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-15&dT=)[IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-15&dT=](http://www.bankofcanada.ca/stats/results/xml?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-15&dT=)), **XML**http://www.bankofcanada.ca/stats/results/p_xml?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-15&dT=), **CSV** (http://www.bankofcanada.ca/stats/results/csv?IP=lookup_daily_exchange_rates.php&SR=2002-10-11&se=_0101_0102&df=2012-06-15&dT=)

U.S. dollar (noon)

Date	1 USD -> CAD	1 CAD -> USD
2012-06-15	1.0244	0.9762

U.S. dollar (close)

Date	1 USD -> CAD	1 CAD -> USD
2012-06-15	1.0222	0.9783

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Taux quotidiens : recherche - dix dernières années

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http://www.banqueducanada.ca/stats/resultats/p_xml?IP=lookup_daily_exchange_rates_fr.php&sR=2002-12-18&se=_0101-0102&dF=2012-10-10&dT=) , **XML**

http://www.banqueducanada.ca/stats/resultats/csv?IP=lookup_daily_exchange_rates_fr.php&sR=2002-12-18&se=_0101-0102&dF=2012-10-10&dT=) , **CS**

http://www.banqueducanada.ca/stats/resultats/csv?IP=lookup_daily_exchange_rates_fr.php&sR=2002-12-18&se=_0101-0102&dF=2012-10-10&dT=)

dollar américain (taux à midi)

Date	1 USD -> CAD	1 CAD -> USD
2012-10-10	0,9787	1,0218

dollar américain (taux de clôture)

Date	1 USD -> CAD	1 CAD -> USD
2012-10-10	0,9807	1,0197

[Accueil](#) > [Taux et statistiques](#) > [Taux de change](#) > Taux quotidiens : recherche - dix dernières années

Taux quotidiens : recherche - dix dernières années

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dollar américain (taux à midi)

Date	1 USD -> CAD	1 CAD -> USD
2012-10-10	0,9787	1,0218

dollar américain (taux de clôture)

Date	1 USD -> CAD	1 CAD -> USD
2012-10-10	0,9807	1,0197

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RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
25 Eddy Street, 9th Floor (25-9-N) Gatineau QC K1A 0M5

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY											
Name											
Address					City		Province		Postal Code		
Occupation			Name of person in charge			Title		Tel. no.		Fax no.	
E-Mail					Fax no.						
Salutation		Name of Contact Person			Title		Tel. no.		Ext.		
E-Mail					Fax no.						
2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY											
Effective date of designation:	Y 2012	M 09	D 18	AND	<input type="checkbox"/>	Designated under Category "A"		OR	<input checked="" type="checkbox"/>	Designated under Category "B"	
3. DONOR OR VENDOR											
Salutation		Name			Language		<input checked="" type="checkbox"/>	English	<input type="checkbox"/>	French	Tel. no.
Address					City		Province		Postal Code		
<input checked="" type="checkbox"/>	Disposition Completed (indicate date & attach documentation):			Y 2012	M 10	D 16	OR	<input type="checkbox"/>	Proposed Disposition		
Is this disposition a tax shelter gifting arrangement? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If "Yes", provide the Tax Shelter Identification Number: _____											
4. DESCRIPTION OF CULTURAL PROPERTY											
If the property subject of this application was purchased, provide the purchase price(s) and attach copies of sales transaction documents: _____											
5. DOCUMENTATION											
6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE											
7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY											
									CD-ROM provided: <input type="checkbox"/>		
8. TYPE OF DISPOSITION AND ESTIMATED FAIR MARKET VALUE											
A. <input checked="" type="checkbox"/>	DONATION	B. <input type="checkbox"/>	DONATION / SALE (Split-Receipt)								
Fair market value estimated at (average of appraisals):											
Appraised by											
C. <input type="checkbox"/>	SALE	Sale price:	> \$								
9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct. If certified, the property cited in this application will not be permanently disposed of (deaccessioned) same category of property by the Minister of Culture and Heritage.											

12-12-21

Page 1569

**is withheld pursuant to section
est retenue en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Pages 1570 to / à 1576
are withheld pursuant to sections
sont retenues en vertu des articles

19(1), 21(1)(a), 21(1)(b), 23, 24(1)

of the Access to Information Act
de la Loi sur l'accès à l'information

**Pages 1577 to / à 1588
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

**Pages 1589 to / à 1592
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

DEMANDE D'ATTESTATION RELATIVE À UN BIEN CULTUREL AUX FINS DE L'IMPÔT

(PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING) RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
Ottawa, Ontario K1A 0C8

(LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE) À RETOURNER À L'ADRESSE SUIVANTE :
Commission canadienne d'examen des exportations de biens culturels
Ottawa (Ontario) K1A 0C8

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE

Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Fax no. / N° de télécopieur
Person in charge / Personne responsable		Title / Titre	
Contact person / Personne ressource		Title / Titre	Tel. no. / N° de tél.

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION

<input checked="" type="checkbox"/> Designated under Category "A" Est désigné dans la catégorie «A»	<input type="checkbox"/> Designated under Category "B" Est désigné dans la catégorie «B»	Date of designation "B" Date de la désignation «B»	Y/A	M	D/J
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3. DONOR OR VENDOR / DONATEUR OU VENDEUR

Name / Nom		Address / Adresse	
City / Ville	Province	Postal code / Code postal	Tel. no. / N° de tél.

Proposed donation / Don proposé or / ou Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document) :

4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL

[Empty space for description of cultural property]

(If above space is insufficient, provide a summary here and further details on a separate sheet / Au besoin, donner un sommaire ici et annexer une feuille contenant les détails)

5. DOCUMENTATION

Attached / Jointes à la présente	<input checked="" type="checkbox"/> Photograph(s) / Photographie(s)	Number / Nombre	<input type="checkbox"/> Slide(s) / Diapositive(s)	Number / Nombre	<input type="checkbox"/> Finding aid and representative sample(s) / Instrument de recherche et échantillons représentatifs
----------------------------------	---	-----------------	--	-----------------	--

6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE

On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and of national importance.
Sur une feuille annexée et en référence de la publication «Renseignements et procédures», indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.

7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHENTICITÉ DU BIEN CULTUREL

A declaration of authenticity from an individual with the requisite expertise is required for all types of cultural property. Please attach a separate statement following the guidelines in the "Information and Procedures" booklet.
Une attestation d'authenticité d'un individu avec l'expertise requise doit être présentée à l'égard de tout type de biens culturels. Le requérant est prié de joindre une attestation distincte selon les directives énoncées dans la publication «Renseignements et procédures».

8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL

Cultural property will be disposed of by / Le bien culturel sera aliéné par :

A. **DONATION / DON** Fair market value estimated at: (Average of appraisals) / Juste valeur marchande estimée à : (Moyenne des évaluations) ➔ \$ _____ (Indicate currency) / (Préciser la devise) ➔ _____

Appraised by / Évalué par ➔ _____ Amount / Montant ➔ _____

B. **SALE / VENTE** Sale price / Prix de vente ➔ \$ _____

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.
Nous, soussignés, certifions que les renseignements ci-dessus et les documents joints sont véridiques et exacts.

(Optional) _____
Recipient institution or public authority / Établissement ou l'administration du bénéficiaire
Date / Date 1 January 24th 1997

10. FOR INTERNAL USE ONLY

Date received / Reçu le ➔ JAN 27 1997 Reference number / Numéro de référence ➔ _____

**Pages 1594 to / à 1607
are withheld pursuant to section
sont retenues en vertu de l'article**

24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

DEMANDE D'ATTESTATION RELATIVE À UN BIEN CULTUREL AUX FINS DE L'IMPÔT s.24(1)

(PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING)
 RETURN COMPLETED APPLICATION TO:
 Canadian Cultural Property Export Review Board
 Ottawa, Ontario K1A 0C8

(LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE)
 À RETOURNER À L'ADRESSE SUIVANTE :
 Commission canadienne d'examen des exportations de biens culturels
 Ottawa (Ontario) K1A 0C8

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE

Name / Nom		Address / Adresse	
C	Province	Postal code / Code postal	Fax no. / N° de télécopieur
Person in charge / Personne responsable		Title / Titre	
Contact person / Personne ressource		Title / Titre	Tel. no. / N° de tél.

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION

<input checked="" type="checkbox"/> Designated under Category "A" Est désigné dans la catégorie «A»	<input type="checkbox"/> Designated under Category "B" Est désigné dans la catégorie «B»	Date of designation "B" Date de la désignation «B»	Y / A	M	D / J
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3. DONOR OR VENDOR / DONATEUR OU VENDEUR

Name / Nom		Address / Adresse	
C	Province	Postal code / Code postal	Tel. no. / N° de tél.
<input checked="" type="checkbox"/> Proposed donation / Don proposé or / ou <input type="checkbox"/> Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document) :			

4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL

(If above space is insufficient, provide a summary here and further details on a separate sheet / Au besoin, donner un sommaire ici et annexer une feuille contenant les détails)

5. DOCUMENTATION

Attached / Jointes à la présente	<input checked="" type="checkbox"/> Photograph(s) / Photographie(s)	Number / Nombre	<input type="checkbox"/> Slide(s) / Diapositive(s)	Number / Nombre	<input type="checkbox"/> Finding aid and representative sample(s) / Instrument de recherche et échantillons représentatifs
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6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE

On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and of national importance.
 Sur une feuille annexée et en référence de la publication «Renseignements et procédures», indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.

7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHENTICITÉ DU BIEN CULTUREL

A declaration of authenticity from an individual with the requisite expertise is required for all types of cultural property. Please attach a separate statement following the guidelines in the "Information and Procedures" booklet.
 Une attestation d'authenticité d'un individu avec l'expertise requise doit être présentée à l'égard de tout type de biens culturels. Le requérant est prié de joindre une attestation distincte établie selon les directives énoncées dans la publication «Renseignements et procédures».

8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL

Cultural property will be disposed of by / Le bien culturel sera aliéné par :

A. <input checked="" type="checkbox"/> DONATION / DON	Fair market value estimated at: (Average of appraisals) / Juste valeur marchande estimée à: (Moyenne des évaluations)	(Indicate currency) / (Préciser la devise)
	Appraised by / Évalué par	Amount / Montant
B. <input type="checkbox"/> SALE / VENTE	Sale price / Prix de vente	\$

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.

Nous, soussignés, certifions que les renseignements ci-dessus et les documents ci-joints sont véridiques et exacts.

Donor or vendor / Donateur ou vendeur (Optional / Facultatif) _____ For re / Pour l'établissement ou l'administration du bénéficiaire _____

_____ Date *May 1, 1997*

10. FOR INTERNAL USE ONLY / RÉSERVÉ À L'USAGE INTERIEUR

Date received / Reçu le	MAY 1 5 1997	Reference number / Numéro de référence	97-0233
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**Pages 1609 to / à 1612
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

APPLICATION FOR CERTIFICATION OF CULTURAL PROPERTY FOR INCOME TAX PURPOSES

(PLEASE READ INSTRUCTIONS IN THE "INFORMATION AND PROCEDURES" BOOKLET BEFORE COMPLETING)
RETURN COMPLETED APPLICATION TO:
Canadian Cultural Property Export Review Board
Ottawa, Ontario K1A 0C8

DEMANDE D'ATTESTATION RELATIVE À UN BIEN CULTUREL AUX FINS DE L'IMPÔT s.24(1)

(LIRE LES INSTRUCTIONS DANS LA PUBLICATION «RENSEIGNEMENTS ET PROCÉDURES» AVANT DE REMPLIR LE PRÉSENT FORMULAIRE)
À RETOURNER À L'ADRESSE SUIVANTE :
Commission canadienne d'examen des exportations de biens culturels
Ottawa (Ontario) K1A 0C8

1. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE

Name / Nom			
City / Ville	Province	Postal code / Code postal	Fax no. / N° de télécopieur
Person in charge / Personne responsable		Title / Titre	
Contact		Tel. no. / N° de	

2. DESIGNATION OF INSTITUTION OR PUBLIC AUTHORITY / DÉSIGNATION DE L'ÉTABLISSEMENT OU DE L'ADMINISTRATION

<input checked="" type="checkbox"/> Designated under Category "A" Est désigné dans la catégorie «A»	<input type="checkbox"/> Designated under Category "B" Est désigné dans la catégorie «B»	Date of designation "B" Date de la désignation «B»	Y / A	M	D / J
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3. DONOR OR VENDOR / DONATEUR OU VENDEUR

Name	Address / Adresse
City	Province
<input checked="" type="checkbox"/> Proposed donation / Don proposé or / ou <input type="checkbox"/> Date of gift or sale (attach documentation) / Date du don ou de la vente (joindre document) :	

4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL

(If above space is insufficient, provide a summary here and further details on a separate sheet / Au besoin, donner un sommaire ici et annexer une feuille contenant les détails)

5. DOCUMENTATION

Attached / Jointes à la présente	<input checked="" type="checkbox"/> Photograph(s) / Photographie(s)	Number / Nombre	<input type="checkbox"/> Slide(s) / Diapositive(s)	Number / Nombre	<input type="checkbox"/> Finding aid and representative sample(s) / Instrument de recherche et échantillons représentatifs
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6. OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE / INTÉRÊT EXCEPTIONNEL ET IMPORTANCE NATIONALE

On a separate sheet, with reference to the "Information and Procedures" booklet, state why cultural property described above is of outstanding significance and of national importance.
Sur une feuille annexée et en référence de la publication «Renseignements et procédures», indiquer pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale.

7. DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY / ATTESTATION DE L'AUTHENTICITÉ DU BIEN CULTUREL

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8. FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / JUSTE VALEUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL

Cultural property will be disposed of by / Le bien culturel sera aliéné par :

A. **DONATION / DON** Fair market value estimated at: (Average of appraisals) / Juste valeur marchande estimée à : (Moyenne des évaluations) → _____ (Indicate currency) / (Préciser la de)

Appraised by / Évalué par → _____ Amount / Montant → _____

B. **SALE / VENTE** Sale price / Prix de vente

9. We, the undersigned, hereby certify that the information given in this application and any accompanying documentation is true and correct.
Nous, soussignés, certifions que les renseignements ci-dessus ci-joints sont véridiques et exacts.

_____ Date May 1, 1997

(Optional / Facultatif) For re / Pour l'établis

10. FOR INTERNAL USE ONLY / RÉSERVÉ

Date received / Reçu le	MAY 5 1997	Reference number / Numéro de référence	97-0233
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**Pages 1614 to / à 1646
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



Canadian Cultural Property
Export Review Board

Commission canadienne d'examen des
exportations de biens culturels

15 Eddy Street

3rd Floor

Hull, Quebec

K1A 0M5

Telephone: (819) 997-7761

Facsimile: (819) 997-7757

s.19(1)

s.24(1)

PROTECTED & CONFIDENTIAL

Our File: #97-0233

July 8, 1998

BY MAIL and BY FAX to

Dear

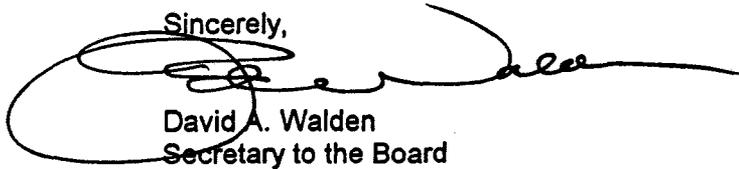
The Canadian Cultural Property Export Review Board met on June 15-16, 1998 and considered as "Feedback" your letter of May 14, 1998 regarding the reallocation of the [redacted] or which you made an application for certification. It also considered Mrs. Lynn Maranda's letter of June 5, 1998, informing the Secretariat that the donors accept the Board's offer to determine the fair market value

In its consideration of the information you provided, the Board noted that the appraisal by [redacted] does not provide an itemized estimated fair market value for [redacted]. The Board wishes to remind you of its policy that "individual values must appear for each object. Each page must be sub-totalled, and each sub-total initialled by the appraiser."

The Board furthermore directed that we advise you that, depending on when the second group of terracottas is donated, it may require you to submit a new application for certification.

If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

Sincerely,



David A. Walden
Secretary to the Board

Canada



**Pages 1648 to / à 1664
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**



15 Eddy Street
3rd Floor
Hull, Québec
K1A 0M5
Telephone: (819) 997-7761
Facsimile: (819) 997-7757

January 7, 1999

PROTECTED

Re: 1997-0233

Dear Sirs:

I am pleased to inform you that, at its meeting of January 19 - 20, 1998, the Canadian Cultural Property Export Review Board considered the above application for certification of cultural property. The Review Board has determined that the required criteria for "outstanding significance and national importance" have been met, and that [redacted] represents the fair market value of the cultural property for income tax purposes.

The enclosed Cultural Property Income Tax Certificate (T871), as well as the official receipt from the institution that received your gift, should be attached to your income tax return. Any unused part of the value of the donation that is not claimed in the year of donation can be carried forward for up to five years.

If you do not accept this determination, you, the recipient institution, or both, may request that the Review Board redetermine the fair market value of the cultural property. It is not necessary to submit additional information with a request for a redetermination, although it is recommended. Only one redetermination will be made by the Review Board unless the circumstances of a particular case require otherwise.

If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

Yours sincerely,

David A. Walden
Secretary to the Board

attachment

c.c. :

Revenue Canada

Canada



**Pages 1666 to / à 1706
are withheld pursuant to sections
sont retenues en vertu des articles**

19(1), 24(1)

**of the Access to Information Act
de la Loi sur l'accès à l'information**