

Annual report on the administration of the *Cultural Property
Export and Import Act*: 2015-2016

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Introduction

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

- Designation of organizations that have demonstrated the capacity to preserve cultural property and make it accessible to the public;
- Tax incentives to encourage Canadians to donate or sell significant cultural property to designated organizations;
- Grants to assist designated organizations with the purchase of cultural property
- Export control;
- Import control.

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

This report on the administration of the Act covers the period April 1 2015 to March 31 2016. It consists of the report from the Chair of the Review Board to the Minister of Canadian Heritage ([Part I](#)) and the report of the Minister concerning the activities of the Movable Cultural Property Directorate of Canadian Heritage ([Part II](#)).

Minister's Message



As Minister of Canadian Heritage, I am pleased to present the Annual Report on the Administration of *the Cultural Property Export and Import Act* for 2015–2016.

As the Report shows, the year included a number of meaningful achievements.

With the assistance of a Movable Cultural Property Grant, Library and Archives Canada and the Art Gallery of Nova Scotia were each able to purchase several rare items of 19th century Canadiana from the Peter Winkworth Collection in London, United Kingdom. Eight of these acquisitions, including maps, journals and other memorabilia, help fill in gaps in the Library and Archives' Canadiana documentary heritage collection, while the Art Gallery of Nova Scotia acquired three important 19th century Nova Scotia landscape paintings. The Royal Alberta Museum was able to acquire a collection of 25 exceptional specimens of native gold, sourced from mines across the country, that provides a tangible record of Canadian geology and the development of the mining industry and related historic events that shaped Canada.

The Movable Cultural Property program also led to the return of precious items to their countries of origin, as part of Canada's obligations under the 1970 Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property. They included a 12th century sculpture returned to India, a Phoenician glass antiquity to Lebanon, and a 19th century sword and dagger to Bulgaria.

The Canadian Cultural Property Export Review Board continued to fulfil its mandate under the *Cultural Property Export and Import Act*, including the certification of more than 6,000 objects and collections identified for their outstanding significance and national importance. Thanks to the work of the Review Board, these national treasures will remain in Canada and accessible to the public in 96 institutions in nine provinces across the country.

The *Cultural Property Export and Import Act* is also one of the mechanisms through which Canada implements its obligations under the 1954 Hague Convention and Protocols that seek to protect cultural property in times of conflict. In March 2017, I attended the first meeting of G7 culture ministers, where the destruction and illicit trafficking of cultural property in armed conflicts, especially in Iraq and Syria, was a major topic of concern. Canada reiterated its commitment to international cooperation and its willingness to share its heritage expertise worldwide.

As we celebrate the 150th anniversary of Confederation, we recognize, more than ever, the importance of leaving a legacy for future generations. I want to commend the Movable Cultural Property program and the Review Board for their accomplishments this year, and thank all those who work to preserve and protect Canada's artistic and cultural heritage.

The Honourable Mélanie Joly, P.C., M.P.

Letter to the Minister from the Chair of the Review Board Minister

Glen A. Bloom

Acting Chair, Canadian Cultural Property Export Review Board
25 Eddy Street, 9th floor, Gatineau, QC K1A 0M5

The Honourable Mélanie Joly
Minister of Canadian Heritage
15 Eddy Street, Gatineau, QC K1A 0M5

Dear Minister Joly,

It is an honour to present the annual report of the operations of the Canadian Cultural Property Export Review Board (CCPERB) for the fiscal year 2015–16.

This report shows how, during this period, the Board continued to fulfill its mandate under the *Cultural Property Export and Import Act*, including the certification of 6,608 objects or collections which the Board determined were of outstanding significance and national importance. With a combined fair market value of over \$109 million, this cultural property will now remain in Canada and accessible to the public in 96 designated institutions in nine provinces across Canada.

In line with an ongoing goal of achieving greater rigour, consistency and transparency, in 2015-16 the Board mandated compliance with the *Writing an Effective Outstanding Significance and National Importance (OS/NI) Justification* guide. This guide has clarified the framework used by the Board in its deliberations of OS/NI and provides applicants with a tool to create effective justifications. The document was well-received by applicants, and is being applied to all applications for certification. Similarly in 2015-16, the Board initiated the development of a methodology for applying blockage discounts to large collections of cultural property. We will be seeking feedback from institutions, and intend to publish the blockage methodology in the 2016-17 fiscal year.

To promote ongoing communication and engagement with our stakeholders, I had the pleasure of meeting with the directors and senior staff from a number of the institutions that most frequently apply for certification of cultural property. In 2015-16 I visited institutions in Quebec City, Montreal, Gatineau, Ottawa and Toronto, and I will be visiting more institutions in other cities in 2016-17 to gain valuable feedback on the Board's activities. The Board also developed a

newsletter in 2015-16, the first issue of which was sent out in November 2015. Feedback has been very positive, and we hope to send an issue quarterly moving forward.

Finally, I would like to extend my sincerest gratitude to my fellow Board members as well as the staff at the CCPERB Secretariat for their efforts and insight in examining the diverse and interesting applications that come before us.

Yours very truly,

Glen A. Bloom
Acting Chair

Part I: Report of the Canadian Cultural Property Export Review Board

Overview

Duties

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

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

The Review Board's main decision-making responsibility is the certification of cultural property for the purposes of issuing Cultural Property Income Tax Certificates (Canada Revenue Agency form T871) to individual or corporate donors and vendors. Designated organizations across Canada have enriched their collections through tax incentives available to Canadians under the Income Tax Act¹.

As the first line of defence in preventing the permanent export of cultural property that is of outstanding significance and national importance, a vigorous donations program also has the virtue of involving Canadian individuals and corporations in the important role of preserving the nation's heritage.

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

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

Membership

Members of the Review Board are normally appointed for three-year terms by the Governor in Council on the recommendation of the Minister of Canadian Heritage. Section 18 of the Act requires that the Review Board include no more than ten residents of Canada composed as follows:

- the chairperson and one other member chosen from the general public
- up to four members who are or have been officers, members, or employees of art galleries, museums, archives, libraries, or other collecting institutions in Canada
- up to four members who are or have been dealers in or collectors of art, antiques, or other cultural property that forms a part of the national heritage.

Three members, at least one of whom belongs to the institutional category and one who belongs to the dealer/collector category, constitute a quorum.

For a complete list of Review Board members in 2015–16, please refer to [Appendix 1-2](#).

Meetings

The Review Board holds four meetings per year. In 2015–16, all meetings were held in Ottawa. For a complete schedule of Review Board meetings in 2015–16, please refer to [Appendix 1-3](#).

Expert advice

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

Secretariat to the Review Board

Since it was created in 1977 by the *Cultural Property Export and Import Act*, the Review Board has been supported by a secretariat that functions as its administrative arm, receiving and processing case files for review and determination by Board members, preparing and issuing decision letters, and working closely with Board members to develop guidelines and procedures.

On November 1, 2014, the *Administrative Tribunals Support Service of Canada Act* came into force. Under this legislation, the responsibility for providing secretariat services to the Review Board was transferred from the Department of Canadian Heritage to a newly established federal organization in the Department of Justice portfolio, the Administrative Tribunals Support Service of Canada (ATSSC).

The ATSSC is now responsible for providing the Review Board and ten other administrative tribunals with the support services and facilities they need to exercise their powers and perform their duties and functions in accordance with the rules that apply to their work.

This administrative change does not affect the mandate of Canadian Cultural Property Export Review Board. Case matters will continue to be filed, managed, and safeguarded in accordance with existing Canadian Cultural Property Export Review Board procedures.

Certification of cultural property for income tax purposes

The certification process

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

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

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

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

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

For an overview of certification applications considered in 2015–16, please refer to [Appendix 1-4](#).

Redetermination requests

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

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

In 2015-16, four new appeals were filed with the Tax Court of Canada. One appeal filed in 2013-14 remained active.

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

In 2015-16, no applications for judicial review were filed.

Review of refused export permits

The review process

The export-control system is administered by the Minister of Canadian Heritage in collaboration with the Canada Border Services Agency (CBSA). The Review Board's role is to review applications for permanent export permits that have been refused.

The *Canadian Cultural Property Export Control List* describes the classes of cultural property that require an export permit. (See [Appendix 1-1](#) for a summary of the eight groups on this list.) Export-permit applicants who receive a notice of refusal from a permit officer on the advice of an expert examiner may, within 30 days, appeal the expert examiner's decision to the Review Board.

Using the same criteria applied by the expert examiner, the Review Board must determine, pursuant to subsection 29(3) of the *Act*, whether the object in question is included on the *Control List* and, pursuant to paragraphs 11(1) (a) and (b):

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

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

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

For a complete list of refused export permits that were reviewed by the Board in 2015-16, please refer to [Appendix 1-5](#).

Determinations of fair cash offers to purchase

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

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

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

In 2015–16, there were no requests for determinations of fair cash offers.

Part II: Report of the Movable Cultural Property Program

Overview

The Movable Cultural Property Program (MCP) within the Department of Canadian Heritage is responsible for:

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

Designation of organizations

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

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

For an overview of organizations designated in 2015–16, please refer to [Appendix 2-3](#).

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

Review of category A designated organizations

In September 2013, the Movable Cultural Property Program began a survey of all organizations designated as Category A by the Minister to ensure that they continue to have the capacity to collect, preserve, exhibit, and make cultural property accessible to the public over the long term. In 2015-16, the final steps of the project were undertaken. In all, 238 surveys were reviewed (a response rate of 98%). Analysis of data provided by designated institutions generally yielded positive findings or identification of low risks in the immediate term. Through the review, the designation of four organizations has been revoked (either because of changes in mandate or because of the absence of administrative units responsible for the preservation of certified cultural property) and only four organizations, or 1.2%, were identified as “at-risk” and will require a more in-depth review.

Movable Cultural Property grants

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

For an overview of the Movable Cultural Property grants issued in 2015–16, please refer to [Appendix 2-2](#).

Import control

International cooperation under the 1970 UNESCO Convention

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

In 2015-16, the Movable Cultural Property Program responded to approximately 83 enquiries from the general public, the Canada Border Services Agency and other government departments concerning the import of cultural property into Canada. Ninety-nine percent of

these enquiries received a response within the five-day service standard. In addition, the Program reviewed 31 imports detained by the Canada Border Services Agency. Eighty-one percent of these cases were resolved in less than 90 days.

Illegal imports

In 2015–2016, there were three returns of cultural property to States Parties of the 1970 Convention. In April 2015, Canada returned a 12th century sculpture of a Parrot Lady to the Republic of India. This was the first time that Canada returned cultural property to India, and the return coincided with the visit of Indian Prime Minister Narendra Modi to Canada. In July 2015, Canada returned a Phoenician glass antiquity dating to the 6th century BC to the Republic of Lebanon. This was also the first return of cultural property by Canada to Lebanon. Lastly, in January 2016, Canada returned a 19th century curved sword and dagger to the Republic of Bulgaria at an informal event at the Canadian Conservation Institute. This was Canada's third return of cultural property to Bulgaria.

Canada has made 21 cultural property returns to 12 different states since the 1970 UNESCO Convention came into force in Canada in 1978.

Export control

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

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

Export permits

Export permits are issued by permit officers in 16 Canada Border Services Agency permit offices located throughout Canada. There are more than 350 academics, curators, archivists, and librarians who work in organizations across the country that have been named expert

examiners by the Minister of Canadian Heritage. The role of expert examiners is to advise Canada Border Services Agency as to whether cultural property faced with export meets the criteria of outstanding significance and national importance as set out in the *Act*.

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

In 2015-16 the Movable Cultural Property program responded to approximately 350 enquires from the general public, expert examiners and the Canada Border Services Agency with respect to the export of cultural property from Canada. Over 95% of enquiries were answered within one business day, which far exceeds the service standard of five business days.

For an overview of export-permit applications in 2015–16, please refer to [Appendix 2-1](#).

Illegal exports

Pursuant to Article 1 of the 1970 UNESCO Convention, Section 38 of the *Act* states that any cultural property included on the *Control List* is designated by Canada to be of importance for archaeology, ethnography, history, culture, art, or science. The *Act* contains provisions making it a criminal offence to export or attempt to export from Canada any property included on the Control List except under the authority of and in accordance with a temporary or permanent permit issued under the *Act*. Penalties upon conviction of an offence under the *Act* include a fine, imprisonment, or both. Under the terms of the 1970 UNESCO Convention, if illegally exported cultural property is imported into a fellow signatory state, Canada may be afforded the opportunity to request its return.

In 2015–16, there were no convictions under the *Act* related to the illegal export of cultural property.

More information on the Canadian Cultural Property Export Review Board and the Movable Cultural Property Program may be found online at <http://canada.pch.gc.ca/eng/1459261353609>

Appendices

Appendix 1-1: Canadian cultural property export control list

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

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

Appendix 1-2: Review Board membership

Type of representative	Board members for 2015-2016	Term Duration
Representatives of the public at large	Mr. Glen A. Bloom , Acting Chair Senior Counsel, Osler, Hoskin & Harcourt LLP Ottawa, Ontario	February 7 2013 - February 6 2017
Representatives of collecting institutions	Dr. Clarence Epstein Senior Director, Urban and Cultural Affairs, Concordia University, Montréal, QC	November 27 2014 - November 26 2017
Representatives of collecting institutions	Mr. Alain Lacoursière Art Consultant Montréal, QC	July 13 2014 - July 12 2017
Representatives of collecting institutions	Dr. Katharine A. Lochnan Senior Curator, International Exhibitions Art Gallery of Ontario Toronto, ON	May 3 2015 - May 2 2018
Representatives of collecting institutions	Ms. Theresa Rowat Director, The Archive of the Jesuits in Canada Montréal, QC	February 26 2015 - February 25 2018
Dealers/ collectors of cultural property	Mr. Rudy Buttignol President and CEO, Knowledge Network Corporation President, BBC Kids Vancouver, BC	November 24 2014 - November 26 2017
Dealers/ collectors of cultural property	Ms. Patricia Feheley Director, Feheley Fine Arts Toronto, ON	May 3 2015 - May 2 2018

Dealers/ collectors of cultural property	Mr. William Forrestall Artist Director, Yellow Box Gallery at St. Thomas University Teacher, Fine Arts Program, St. Thomas University Fredericton, NB	February 3 2014 - February 2 2017
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Appendix 1-3: Review Board meetings

Date	Location
June 17–19, 2015	Ottawa
September 16–18, 2015	Ottawa
December 9–11, 2015	Ottawa
March 21–24, 2016	Ottawa

Appendix 1-4: Overview of applications for certification

Applications considered by Review Board	Number	Percentage
Total applications considered by the Review Board ²	545	n/a
Total number of objects³	6,608	n/a
Applications submitted online	360	66%
Applications submitted on paper	185	34%
Donations	533	98%
Sales	9	1%
Split receipts	3	1%

Decision type	Number	Percentage of total	Proposed FMV	FMV determined by CCPERB
Approved at the proposed fair market value (FMV) ⁴	359	66%	\$74,077,702.34	\$73,928,351.75
Approved at a higher FMV	15	3%	\$2,027,821.67	\$2,168,022.92
Approved at a lower FMV	65	12%	\$19,670,734.54	\$17,621,302.04
On hold ⁵	79	14%	\$85,524,728.29	-
Refused ⁶	19	3%	\$31,770,491.67	-
Sub total	537	98%	\$213,071,478.51	\$93,717,676.71
Redetermined ⁷	8	1%	\$22,041,686.63	\$15,612,684.10
Grand total	545	100%⁸	\$235,113,165.14	\$109,330,360.81

Appendix 1-5: Refused export permits reviewed by the Board

Appeal #	Cultural Property	Control Group	Decision	Delay Period	Outcome
71508	Hagersville 1AB iron meteorite, iron-nickel, 32 x 30 x 12.5 cm, 30 kilograms	I	Appeal denied	6 months	Delay period expires May 3, 2016
103846	Near East, Persia, Persepolis, <i>Head of a Guard</i> , bas relief sculpture, Achaemenid dynasty (558-330 BC), sandstone, 21 x 20.5 x 3 cm	V	Appeal denied	6 months	Delay period expires May 3, 2016
107834	Franz Kline (American, 1910-1962), <i>Curvinal</i> , 1961, oil on canvas, 79 x 59 inches	V	Appeal denied	6 months	Delay period expires June 10, 2016
106972	French Louis XVI Lyre Clock, c. 1785-1790, Sèvres porcelain, enamel dial, bronze mounts, 27 inches high x 6 inches wide	IV	Appeal denied	6 months	Delay period expires June 10, 2016
107250	Jacques Lipchitz (French, 1891-1973), <i>Bather</i> , 1917, bronze, ed. 6/7, 35 inches high	V	Appeal denied	6 months	Delay period expires June 10, 2016

	Hans Arp (French, 1886-1966), <i>Ptolemy II</i> , conceived 1958, cast 1961, bronze, ed. 3/3 from an edition of 5, (numbered 00/3, 0/3, 1/3, 2/3, 3/3), 39.4 inches (100 cm) high	V	Appeal denied	6 months	Delay period expires June 10, 2016
107249	Barbara Hepworth (British, 1903-1975), <i>Curved Form with Inner Form (Anima)</i> , c. 1959, bronze, ed. 6/7, 27.75 inches high	V	Appeal denied	6 months	Delay period expires June 10, 2016
108829	38 Works of Art, 1928-1965	V	Appeal approved	No delay	Review Board directed the issuance of an export permit on November 9, 2015

Appendix 2-1: Export-permit applications

Export-Permit applications	Number
Number of applications for temporary permits (i.e., for exhibition, conservation, or research)	82
Number of applications for permanent permits (i.e., for sale on an international market, delivery to foreign buyers, or moving abroad)	359
Total number of applications received	441
Number of applications refused (see Appendix 1-5)	7

Appendix 2-2: Movable Cultural Property grants issued

Grant no.	Description	Grant value (CAD)
805	Library and Archives Canada (Ottawa, ON) to assist with the purchase of 12 items of Canadiana from Peter Winkworth Collection (repatriation).	\$88,093
806	Art Gallery of Nova Scotia (Halifax, NS) to assist with the purchase of three landscape paintings attributed to Forshaw Day from the Peter Winkworth Collection (repatriation).	\$8,346
808	Yarmouth County Museums (Yarmouth, N.S) to assist with the purchase of a Chandler's Cabinet associated with Thomas Killam (repatriation).	\$839
809	Royal Alberta Museum (Edmonton, AB) to assist with the purchase of a collection of 25 Canadian Gold Specimens (export appeal 104677).	\$200,000
		\$297,278

Appendix 2-3: Category A and B designations

Category	Organization	Effective Date
A	Avataq Cultural Institute, Quebec	October 30, 2015
B	City of Barrie, Barrie, Ontario	September 11, 2015
B	MacLaren Art Centre, Barrie, Ontario	September 11, 2015
B	Municipality of Rigaud, Rigaud, Quebec	September 11, 2015

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

Endnotes

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

² Including redeterminations of fair market value.

³ The variation in the number of objects certified for income tax purposes, compared to the number certified in previous years, is due in part to the fluctuation in the number of Archival Fonds and Collections. Furthermore, a number of files submitted in 2015-16 are still being considered by the Board due to the vast amount of objects and the complexity of the files.

⁴ Includes two applications with partial holds.

⁵ Applications are put on hold when the Review Board concludes that it needs additional information before it can determine OS/NI and/or fair market value.

⁶ Applications are refused if the Review Board is not satisfied that the cultural property meets the criteria of outstanding significance and national importance (OS/NI).

⁷ Includes seven applications redetermined from a previous fiscal year and one redetermined from earlier in 2015-16. In all such cases, the original tax credit is annulled and replaced.

⁸ Discrepancy between Grand Total and the “Percentage of total” column due to rounding.