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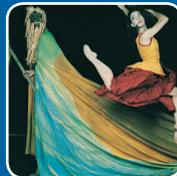


Cultural Property Export and Import Act

Annual Report

2011–12

2012–13



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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. It 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 objects to designated organizations
- grants to assist 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 administrative tribunal established by the Act, the Canadian Cultural Property Export Review Board (Review Board), together with other government organizations responsible for enforcement of specific elements of the Act.

This report on the *Cultural Property Export and Import Act* covers the fiscal years 1 April 2011 – 31 March 2012 and 1 April 2012 – 31 March 2013. It consists of the report from the Chair of the Board to the Minister of Canadian Heritage (Part I), the report of the Minister concerning the activities of the Movable Cultural Property Directorate of Canadian Heritage (Part II), and a joint section on communications, bulletins, and new initiatives (Part III).



As Minister of Canadian Heritage and Official Languages, I am pleased to present the Annual Report on the *Cultural Property Export and Import Act* for fiscal years 2011–12 and 2012–13.

The arts and culture are essential to our society, our identity and our economy. Our Government therefore fully supports the Canadian Cultural Property Export Review Board's work to preserve and protect our artistic and cultural heritage, which defines us and represents us to the world.

In 2011–12, a Movable Cultural Property Grant enabled the future Canadian Museum of History to acquire the fog bell of the *Empress of Ireland*, which sunk in the Gulf of St. Lawrence in 1914. This important artefact—a reminder of one of the most significant shipping disasters in Canadian history—will be preserved and displayed for all Canadians.

We are also proud to fulfil our obligations under the *Cultural Property Export and Import Act* to assist other countries and states in recovering illegally exported and stolen cultural property.

A joint effort between the Department of Canadian Heritage, the Royal Canadian Mounted Police and the Canada Border Services Agency in 2011–12 resulted in the return of 21,000 artefacts to the Republic of Bulgaria. This represented Canada's largest return of illegally imported cultural property thus far.

In keeping with the Government of Canada's priority of modernizing processes, Canadian Heritage developed a secure online system to make the administrative functions of the Review Board more efficient and help provide better client service.

I commend the members of the Board and all those who played a part in the above-mentioned achievements and who continue to work in the interest of cultural property both at home and abroad.

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

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

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

Dear Minister Glover,

It is an honour and a pleasure to present the *Annual Report of the Canadian Cultural Property Export Review Board* for the two-year period of 1 April 2011 to 31 March 2013. I would like to take this opportunity to pay my respects on behalf of the Review Board and to assure you of our complete support.

During this time, the many programs and services provided by the Department have each contributed in their own way to the promotion of our nation's history and culture.

Indeed, under the *Cultural Property Export and Import Act*, the Review Board is responsible for identifying and preserving in Canada cultural property that, by virtue of its outstanding significance and national importance, contributes to the fabric of our cultural history in the sciences as well as in the arts.

In the two-year span covered by this report, the Review Board assessed more than 1,100 applications for the certification of cultural property, issuing some \$178 million in tax credits. As a result, collecting organizations across the country were able to acquire over 34,000 items of outstanding significance and national importance that will now be accessible to all Canadians through research, exhibitions, publications, and the Internet.

The Review Board also deliberated on 20 export appeals involving cultural property that was refused an export permit. Among the most notable cases to come before the Board was the wreck of the *Maud*, vessel of the famed Norwegian explorer Roald Amundsen, which attracted considerable public interest. The request was ultimately granted, allowing Norway to reclaim a vital part of its maritime history in recognition of the shared heritage of this important artifact.

In addition to its routine operations, the Review Board undertook to refine its policy on monetary appraisals. Working closely with the National Archival Appraisal Board, the Review Board also devoted considerable energy to establishing criteria for the selection and appraisal of audiovisual material. Finally, the Review Board adopted a new, electronic system that will allow applicants to submit requests for the certification of cultural property online, a significant step forward that promises to simplify and expedite the certification process.

All such work would have been impossible without the efforts of the dedicated employees of the Movable Cultural Property Directorate and Secretariat, who are to be thanked for their initiative and enthusiasm.

I also wish to thank my fellow Board members, who in the combination of their different fields of expertise enable the Review Board to discharge the responsibilities entrusted to it by the citizens of Canada.

Last but not least, allow me to convey my gratitude for the honour you have bestowed on me in appointing me chairman of the Board.

Yours sincerely,



Marcel Brisebois



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

Overview

Duties

Section 20 of the *Cultural Property Export and Import Act* (Act) stipulates that the duties of the Canadian Cultural Property Export Review Board (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; and
- 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. Canadian collecting organizations have enriched their collections through tax incentives available to Canadians under the *Income Tax Act*.¹ The first line of defence in preventing the permanent export of objects 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 *Cultural Property Export and Import Act* are instrumental in safeguarding in Canada significant cultural property that would otherwise

be exported. While the export-control system is largely administered by the Department of Canadian Heritage in collaboration with the Canada Border Services Agency (CBSA), the Review Board's role is to consider whether an export-delay period should be established for items that come before it for review as a result of refused export permits. This provides an opportunity for Canadian collecting organizations to purchase objects of outstanding significance and national importance for their collections. In such cases, grants are available from the Department to assist with purchases. Subject to certain restrictions, if a vendor has not received an offer before the export-delay period has expired, an export permit will be granted.

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 other members who are or have been officers, members, or employees of art galleries, museums, archives, libraries, or other collecting organizations in Canada; and up to four other members who are or have been dealers in or collectors of art, antiques, or other objects that form 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 2011–12 and 2012–13, please refer to Appendix 1-1.

Meetings

The Review Board holds four meetings per year, typically three in Ottawa and one in another Canadian city. In 2011–12 and 2012–13, all meetings were held in Ottawa.

For a complete schedule of Review Board meetings held in 2011–12 and 2012–13, please refer to Appendix 1-2.

Expert Advice

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

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.

Certification of Cultural Property for Income-Tax Purposes

The Certification Process

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 apply for certification to the Review Board on behalf of donors and vendors.

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

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

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

In addition to making determinations with respect to outstanding significance and national importance, the Review Board must also determine the fair market value of cultural property for income-tax purposes.² Where the Review Board concludes that 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 the cultural property certified in 2011–12 and 2012–13, please refer to [Appendix 1-3](#).

Appeals of Review Board Determinations

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 to the Tax Court of Canada within 90 days of the day on which a Cultural Property Income Tax Certificate is issued.

In 2011–12, three appeals to the Tax Court of Canada were received, two of which were discontinued in 2012–13. No new appeals were received in 2012–13.

For an overview of redeterminations in 2011–12 and 2012–13, please refer to [Appendix 1-3](#).

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 in this system 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 2-1](#) 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 in 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 object fails to meet the above criteria, it will direct the CBSA to issue the permit. If the Review Board determines that the object meets the above criteria, and if it further concludes that a Canadian organization might come forward with an offer to purchase the object, it establishes a delay period of two to six months during which 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 object. Financial assistance in the form of a

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

Movable Cultural Property Grant can facilitate the acquisition. Designated organizations are encouraged to apply if funding is required.

For a complete list of refused export permits that were reviewed by the Board in 2011–12 and 2012–13, please refer to [Appendix 1-4](#).

Determinations of Fair Cash Offer to Purchase

If an offer to purchase cultural property during a delay period is refused, either 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 object. 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 simultaneously. If no organization offers to purchase the object for an amount equal to or greater than the amount determined by the Review Board, the exporter may request the export permit.

At that point, the Review Board directs the permit officer to issue an export permit at the end of the delay period.

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

In 2011–12 and 2012–13, there were no requests for determinations of fair cash offers.

PART II: REPORT OF THE MOVABLE CULTURAL PROPERTY DIRECTORATE

Overview

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

- assessing organizations for the purpose of designation
- assessing applications for Movable Cultural Property Grants
- export control
- import control, thereby fulfilling Canada's international obligations under the 1970 *UNESCO Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property*.

Designation of Organizations

Organizations must be designated in order to be eligible to apply for the certification of cultural property or for Movable Cultural Property Grants. The designation of organizations is a Ministerial responsibility and is a means of ensuring that objects certified by the Review Board or acquired with the assistance of a Movable Cultural Property Grant are housed in organizations that have the capacity to ensure their long-term preservation and to make them accessible to the public through research, exhibitions, publications, and the Internet.

Section 2 of the Act distinguishes two types of organization. An institution is an organization that is “publicly owned and is operated solely for the benefit of the public, that is established for educational or cultural purposes and that conserves objects and exhibits them or otherwise makes them available to the public.” A *public authority* includes Her Majesty in right of Canada or a province, an agent of her Majesty in either such right, a municipality in Canada, a municipal or public body performing a function of government in Canada, or a corporation performing a function or duty on behalf of Her Majesty in right of Canada or a province.

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

For a complete overview of organizations designated in 2011–12 and 2012–13, please refer to Appendix 2-4.

For a complete list of Category A organizations, please refer to the corresponding page of the MCP website.

Movable Cultural Property Grants

Under Section 35 of the Act, the Minister may make grants to organizations to assist with the purchase of objects for which an export permit has been refused or that are outside of Canada but available on the international market and related to the national heritage.

For a complete overview of the Movable Cultural Property Grants awarded in 2011–12 and 2012–13, please refer to Appendix 2-3.

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 objects that are subject to export control based on the object's age and value (see Appendix 1-4 for a summary of the groups on this list).

If cultural property is included in the Control List, an export permit is required for its temporary or permanent removal from the country. The responsibilities of the Movable Cultural Property Directorate include overseeing the processing of permit applications through an extensive network of Canada Border Services Agency permit officers and expert examiners from a broad range of collecting organizations across the country.

Export Permits

Export permits are issued by permit officers in 16 CBSA permit offices located throughout Canada. In organizations across Canada there are more than 350 academics, curators, archivists, and librarians that have been named as expert examiners by the Minister of Canadian Heritage. The role of expert examiners is to advise CBSA as to whether cultural

property faced with export meets the criteria of outstanding significance and national importance as set out in the Act.

If the permit officer determines that an object faced with permanent export is included in 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 the object is of outstanding significance and national importance. If the expert examiner deems this to be the case, the permit officer will refuse the permit; otherwise, the permit will be issued.

For a complete overview of export-permit applications in 2011–12 and 2012–13, please refer to [Appendix 2-2](#).

Illegal Exports

Pursuant to article 1 of the 1970 UNESCO Convention, Section 38 of the Act states that any object included in the Canadian Cultural Property Export Control List is designated by Canada as being 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 object included in 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 2011–12 and 2012–13, there were no convictions under the Act for illegally exporting or attempting to illegally export cultural property.

Import Control

International Cooperation under the 1970 UNESCO Convention

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

Illegal Imports

In 2011–12, Canada returned 21,000 coins, pieces of jewellery, and other archaeological objects to the Republic of Bulgaria. The return was the result of a joint effort between the Department of Canadian Heritage, the Royal Canadian Mounted Police, and the Canada Border Services Agency.



The cultural property was returned at a ceremony held at the Canadian Museum of Civilization in Gatineau, Quebec, in June 2011 and attended by Royal Galipeau, Member of Parliament (Ottawa-Orleans) on behalf of the Honourable James Moore; His Excellency Mr. Vezhdi Rashidov, Minister of Culture of the Republic of Bulgaria; His Excellency Mr. Evgueni Stoytchev, Bulgarian Ambassador to Canada; and Madame Irina Bokova, Director General of UNESCO.

Canada has now made 17 cultural-property returns to ten different states since the 1970 UNESCO Convention came into force in Canada in 1978.

PART III: COMMUNICATIONS, BULLETINS, AND NEW INITIATIVES

Communications

Outreach Activities

In 2011–12 and 2012–13, the Review Board and MCP reached a wide range of stakeholders through diverse outreach activities involving museums, art galleries, archives, libraries, appraisers, and donors.

The following are among the notable outreach initiatives undertaken by the Review Board and MCP in 2011–12 and 2012–13:

Review Board / Secretariat

- November 2011: presentation on MCP Online for the Canadian Art Museum Directors Organization (CAMDO), Ottawa, Ontario
- October 2012: attendance at Art Toronto: Focus Asia exhibit in Toronto, Ontario
- November 2012: participation in a panel discussion and presentation on Demystifying Cultural-Property Appraisals at the Art Dealers' Association of Canada (ADAC) annual general meeting in Toronto, Ontario

MCP

- February 2012: presentation on import and export controls to the Ottawa Cargo Services unit of the Canada Border Services Agency, Ottawa, Ontario
- June 2012: presentation of the conference paper "Cultural Property Export and Import Act and Canada's International Legal Obligations" to the Symposium on Criminality in the Art and Cultural Property World, Toronto, Ontario

Bulletins

Gifting-Arrangement Tax Shelters

Gifting-arrangement tax shelters promote tax advantages as a primary motivation for donating cultural property to collecting organizations. MCP and the Review Board continue to monitor developments in this area as they relate to applications for the certification of cultural property.

The Review Board requires tax-certification applicants to declare whether an acquisition is part of a gifting-arrangement tax shelter, and, if so, to report the tax-shelter identification number provided by the Canada Revenue Agency (CRA). In addition to publishing an advisory on its website, MCP has established a memorandum of understanding with the CRA to facilitate the open and ongoing exchange of information about cultural-property tax shelters and their promoters and participants.

The CRA has published information and alerts about gifting-arrangement tax shelters on its website. The Review Board strongly encourages collecting organizations, artists, donors, and appraisers to review all such information carefully.

New Initiatives

MCP Online for Tax Certification

MCP Online, a secure, web-based system that allows for the electronic submission and processing of applications for tax certification was developed and piloted in 2011–12 and 2012–13. The system was developed to expedite the submission and review process by minimizing paperwork and related delays. Supporting documentation, correspondence, and amendments are all managed electronically in the system, which promises to ensure more efficient administration and a higher standard of service.

For more information about MCP Online, please visit the corresponding page of the MCP website.

Web Transformation

The 2009 audit of the MCP program recommended that all necessary steps be taken to ensure that information posted on the MCP website is accurate and up to date. The audit also called on MCP to implement a process to review and update its website on an ongoing basis and to assess the feasibility of making all application forms available electronically. It is expected that the majority of application forms will be made available online as part of a broader Departmental modernization effort.

As a result of the audit's recommendations, MCP restructured its website so that it aligns with the Departmental framework and more clearly reflects the core operational areas of the program. Much of the text was rewritten with a view to improved readability, and additional elements such as service standards were also incorporated. The new website was launched in September 2012.

More information on the Canadian Cultural Property Export Review Board and the Movable Cultural Property Directorate may be found online at <http://www.pch.gc.ca/mcp>.

Appendix 1-1: Review Board Membership in 2011–12 and 2012–13

Review Board Membership in 2011–2012

Representatives of the public at large

Mr. Marcel Brisebois, Chair

27 June 2007 – 26 June 2011
Reappointed 27 June 2011 – 26 June 2013
Montreal, Quebec

Ms. Brenda Stehelin

4 August 2009 – 3 August 2012
Owner/Operator, Yukon Gallery
Whitehorse, Yukon

Representatives of collecting organizations

Ms. Madeleine Forcier

30 April 2007 – 29 April 2010
Reappointed 30 April 2010 – 29 April 2014
Director, Galerie Graff
Montreal, Quebec

Mr. Burton G.S. Glendenning

11 March 2005 – 10 March 2008
Reappointed 18 June 2008 – 17 June 2011
Private Archival Researcher
(formerly Archivist with the Provincial Archives
of New Brunswick) Fredericton, New Brunswick

Dr. Katharine A. Lochnan

23 April 2009 – 22 April 2012
Reappointed 3 May 2012 – 2 May 2015
Deputy Director of Research
The R. Fraser Elliott Curator of Prints and Drawings
Art Gallery of Ontario
Toronto, Ontario

Ms. Theresa Rowat

1 December 2011 – 30 November 2014
Director and University Archivist
McGill University
Montreal, Quebec

Mr. Ralph J. Stanton

30 July 2008 – 29 July 2011
Reappointed 29 September 2011 – 28 September 2014
Head, Rare Books and Special Collections Division
University of British Columbia Library
Vancouver, British Columbia

Dealers/collectors of cultural property

Mr. Flavio Belli

22 November 2005 – 21 November 2008
Reappointed 5 March 2009 – 4 March 2012
Art Consultant
Toronto, Ontario

Mr. Stephen Bulger

26 November 2009 – 25 November 2012
Stephen Bulger Gallery
Toronto, Ontario

Mr. Rudy Buttignol

29 September 2011 – 28 September 2014
President & CEO
Knowledge Network Corp.
Vancouver, British Columbia

Mr. Yves Trépanier

18 June 2008 – 17 June 2011
TrépanierBaer Gallery
Calgary, Alberta

Mr. William Forrestall

3 February 2011 – 2 February 2014
Artist
Director, Yellow Box Gallery at St. Thomas University
Teacher, Fine Arts Program, St. Thomas University
Fredericton, New Brunswick

Review Board Membership in 2012–13

Representatives of the public at large

Mr. Marcel Brisebois, Chair

27 June 2007 – 26 June 2013
Reappointed 27 June 2013 – 26 June 2015
Montreal, Quebec

Mr. Glen Bloom

7 February 2013 – 6 February 2017
Partner, Osler, Hoskin & Harcourt LLP
Ottawa, Ontario

Ms. Brenda Stehelin

4 August 2009 – 3 August 2012
Owner/Operator, Yukon Gallery
Whitehorse, Yukon

Representatives of collecting organizations

Ms. Madeleine Forcier

30 April 2010 – 29 April 2014
Director, Galerie Graff
Montreal, Quebec

Dr. Katharine A. Lochnan

3 May 2012 – 2 May 2015
Senior Curator, Special Exhibitions
The R. Fraser Elliott Curator of Prints and Drawings
Art Gallery of Ontario
Toronto, Ontario

Ms. Theresa Rowat

1 December 2011 – 30 November 2014
Director and University Archivist
McGill University
Montreal, Quebec

Mr. Ralph J. Stanton

29 September 2011 – 28 September 2014
Head, Rare Books and Special Collections Division
University of British Columbia Library
Vancouver, British Columbia

Dealers/collectors of cultural property

Mr. Stephen Bulger

26 November 2009 – 25 November 2012
Reappointed 26 November 2012 – 25 November 2015
Stephen Bulger Gallery
Toronto, Ontario

Mr. Rudy Buttignol

29 September 2011 – 28 September 2014
President and CEO
Knowledge Network Corp.
Vancouver, British Columbia

Ms. Patricia Feholey

3 May 2012 – 2 May 2015
Director, Feholey Fine Arts
Toronto, Ontario

Mr. William Forrestall

3 February 2011 – 2 February 2014
Artist
Director, Yellow Box Gallery at St. Thomas University
Teacher, Fine Arts Program, St. Thomas University
Fredericton, New Brunswick

APPENDIX 1-2: REVIEW BOARD MEETINGS IN 2011–12 AND 2012–13

Review Board Meetings in 2011–12

1-3 June 2011	Ottawa
12-14 September 2011	Ottawa
7-9 December 2012	Ottawa
13-16 March 2012	Ottawa
29 May 2011 teleconference to review two appeals of refused cultural-property export permits	n/a
16 June 2011 teleconference to review one appeal of a refused cultural-property export permit	n/a

Review Board Meetings in 2012–13

18-20 June 2012	Ottawa
17-19 September 2012	Ottawa
10-12 December 2012	Ottawa
25-28 March 2013	Ottawa
19 February 2013 teleconference to hear one appeal of a refused cultural-property export permit	n/a

APPENDIX 1-3: OVERVIEW OF CULTURAL PROPERTY CERTIFIED IN 2011–12 AND 2012–13

Applications for Certification

Fiscal Year	Total # of applications determined ³	Total FMV of applications determined	Total proposed FMV of applications determined	Total # of applications determined at original value	Total # of applications determined at a greater value	Total # of applications determined at a lower value
2011-12	591	\$106,178,896	\$122,057,435	480 (81.2%)	27 (4.6%)	84 (14.2%)
2012-13	581	\$72,127,314	\$77,203,416	493 (84.9%)	15 (2.6%)	73 (12.6%)

Donations, Sales, and Split-receipts⁴

Fiscal Year	Total # of applications determined	Total # of donations	Total FMV of donations	Total # of sales	Total FMV of sales	Total # of split-receipts	Total FMV of split-receipts
2011-12	591	574 (97.1%)	\$104,403,177	9 (1.5%)	\$688,113	8 (1.4%)	\$1,087,606
2012-13	581	569 (98%)	\$68,812,604	6 (1%)	\$67,747	6 (1%)	\$3,246,962

Redeterminations⁵

Fiscal Year	Total # of redeterminations	Original determined FMV	Redetermined FMV	Total # of redeterminations at a greater value	Difference in value (+)	Total # of redeterminations at a lower value	Difference in value (-)	Total # of redeterminations at the original value
2011-12	21	\$2,653,416	\$3,535,286	9	\$918,370	2	\$36,500	10
2012-13	12	\$1,094,078	\$997,818	2	\$50,240	7	\$213,700	3

³ All applications for which the Review Board determined a fair market value (including redeterminations).

⁴ A split-receipt is a type of donation where the donor receives a cash payment for a portion of the fair market value.

⁵ When donors or vendors are not satisfied with a determination of fair market value, they may submit a request for a redetermination within 12 months of the day on which notice of the determination was given.

APPENDIX 1-3: REVIEW BOARD MEETINGS IN 2011–12 AND 2012–13

Applications Refused⁶ or Withdrawn

Fiscal Year	Total # of applications refused	Total # of applications withdrawn
2011–2012	11	7
2012–2013	5	11

⁶ The Review Board may refuse an application if it is not satisfied that the cultural property in question meets the criteria of outstanding significance and national importance as outlined in the *Cultural Property Export and Import Act*.

APPENDIX 1-4: REVIEW OF REFUSED EXPORT PERMITS IN 2011–12 AND 2012–13

Review of Refused Export Permits, 2011-12

Appeal #	Object(s)	Control Group	Board Decision	Delay period	Outcome
106454	Tiffany “Peacock” table lamp, circa 1910	IV	Appeal denied	6 months	Purchased by the Montreal Museum of Fine Arts.
106389	Mammoth tusk from Yukon, 9 feet	I	Appeal denied	2 months	Export delay period expired 19 July 2011; no request made for issuance of a permit.
100013	Mammoth tusk from Yukon, 40 kg	I	Appeal granted	N/A	Permit issued.
105335	“Donnemara” carpet, designed by Charles F.A. Voysey, circa 1900	IV	Appeal denied	6 months	Permit issued at end of delay period.
101236	One sperrylite mineral specimen, rusty sulphide, mined in Ontario in 2011	I	Appeal denied	6 months	Permit issued at end of delay period.
101237	One sperrylite mineral specimen, rusty breccia, mined in Ontario in 2011	I	Appeal denied	6 months	Export delay period expired 15 September 2012; no request made for issuance of a permit.
101238	One sperrylite mineral specimen, chalcopyrite, mined in Ontario in 2011	I	Appeal denied	6 months	Permit issued at end of delay period.
104652	One sperrylite mineral specimen, green and brown quartz/epidote, mined in Ontario in 2011	I	Appeal denied	3 months	Permit issued at end of delay period.
104589	<i>Cadavre Exquis</i> , circa 1930, drawing by Tristan Tzara, Yves Tanguy, Paul & Nusch Eluard and Valentine Hugo	V	Appeal denied	6 months	Purchased by the Art Gallery of Ontario with the assistance of a Movable Cultural Property Grant. (#786)
104594	Lakota Sioux man’s beaded hide shirt, circa 1890	IV	Appeal granted	N/A	Permit issued.
106314	Wreck of the <i>Maud</i> , a ship built in 1917 for Norwegian explorer Roald Amundsen	I	Appeal granted	N/A	Permit will be issued upon applicant’s request.
106409	Nine terracotta models, circa 16 th century	V	Appeal granted for eight of the nine models	N/A	Not subject to export control.
			Appeal denied for a male torso model	6 months	Permit issued at end of delay period.

Review of Refused Export Permits, 2012-13

Appeal #	Object(s)	Control Group	Board Decision	Delay period	Outcome
104654	The Francesco Spertini Mineral Collection	I	Appeal denied	6 months	Permit issued at end of delay period.
107563	<i>Homme Assis</i> , 1918, drawing by Jacques Lipchitz	V	Appeal denied	6 months	Permit Issued at end of delay period.
104655	Four Sperrylite Mineral Specimens, Broken Hammer Mine, Val Caron, QC	I	Appeal denied	6 months	Permit issued at end of delay period.
105168	Silver coffee pot, ca. 1760, Charles Hall	IV	Appeal denied	6 months	Export delay period expired 18 March 2013 but no request made for issuance of a permit.
107425	Five Old Master drawings	V	Appeal denied for 3 of 5 drawings	6 months	Permit issued at end of delay period.
105837	Inglis pistol	III	Appeal denied	3 months	Purchased by the Canadian War Museum.
107720	<i>The Duet</i> , 1623-1624, oil on canvas by Gerrit van Honthorst	V	Appeal granted	n/a	Permit Issued.
108812	Two Chinese cloisonné censers with covers, Qing Dynasty, late 18 th /19 th century	IV	Appeal denied	6 months	Export delay period expires 26 September 2013.

APPENDIX 2-1: CANADIAN CULTURAL PROPERTY EXPORT CONTROL LIST GROUPS

The following list describes the classes 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 2-2: EXPORT-PERMIT APPLICATIONS IN 2011–12 AND 2012–13

Export Permit Applications for 2011–12

Total number of applications received	390
Number of applications for temporary permits (i.e., for exhibition, conservation, or research)	72
Number of applications for permanent permits (i.e., for sale on an international market, delivery to foreign buyers, or moving abroad)	318
Number of applications refused (see Appendix 1-5: Review of Applications for Export Permits)	14

Export Permit Applications for 2012–13

Total number of applications received	433
Number of applications for temporary permits (i.e., for exhibition, conservation, or research)	88
Number of applications for permanent permits (i.e., for sale on an international market, delivery to foreign buyers, or moving abroad)	345
Number of applications refused (see Appendix 1-5: Review of Applications for Export Permits)	10

APPENDIX 2-3: MOVABLE CULTURAL PROPERTY GRANTS AWARDED IN 2011–12 AND 2012–13

Movable Cultural Property Grants, 2011–12

Grant no.	Description	Grant value (CAD)
780	Art Gallery of Nova Scotia, Halifax, NS, to purchase <i>The Capture of Louisbourg</i> , c. 1745, oil on canvas by Peter Monamy (patriation)	\$50,000
782	Nova Scotia Museum, Halifax, NS, to purchase a painting of the barque <i>Maitland</i> , 1901, oil on canvas by William Howard Yorke (patriation)	Grant of up to \$6,000 approved (not used ⁷)
784	Musée national des beaux-arts du Québec, Québec, QC, to purchase <i>Portrait of Edouard-Martial Leprohon</i> , 1826, oil on canvas by Louis Dulongpré (repatriation)	Grant of up to \$13,630.32 approved; not used
785	Canadian Museum of Civilization, Gatineau, QC, to purchase the Fog Bell, c. 1906 from the Empress of Ireland (export appeal 68784)	\$425,000
	Total expenditure	\$475,000

Movable Cultural Property Grants, 2012–13

Grant no.	Description	Grant value (CAD)
786	Art Gallery of Ontario, Toronto, Ontario to assist with the purchase of a drawing, <i>Cadavre Exquis</i> ca. 1930, by Valentine Hugo, Tristan Tzara, Yves Tanguay, Paul and Nusch Eluard (export appeal 104589).	\$20,469
787	Reynolds-Alberta Museum, Wetaskawin, Alberta to assist with the purchase of a 1925 DeHavilland Puss Moth aircraft (repatriation).	\$120,000
788	Chilliwack Museum and Historical Society, Chilliwack, British Columbia to assist with the purchase of the Coote Collection of 12 military medals (repatriation).	\$1,863
789	Provincial Archives of New Brunswick, Fredericton, New Brunswick, to assist with the purchase of an 1813 document, Articles of Agreement with the crew of the privateer “Dart” (repatriation).	\$2,465
790	Thomas Fisher Rare Book Library, University of Toronto, Toronto, Ontario, to assist with the purchase of the General James Wolfe Correspondence Archive, 1740-1759 (repatriation).	\$296,930
	Total expenditure	\$441,727

⁷ Grants related to auctions are not disbursed if the applicant is not the winning bidder

APPENDIX 2-4: CATEGORY A AND B DESIGNATIONS IN 2011–12 AND 2012–13

Category A and B Designations, 2011–12

Category	Organization	Effective Date
A	Musée des beaux-arts de Sherbrooke, Sherbrooke, Quebec	29 July 2011
B	City of Regina (Community Services Department), Regina, Saskatchewan for a sculpture	26 September 2011
B	Ville de l'Épiphanie, L'Épiphanie, Quebec for a sculpture.	6 October 2011
B	Ville de l'Épiphanie, L'Épiphanie, Quebec for a sculpture.	26 March 2012

Category A and B Designations, 2012–13

Category	Organization	Effective Date
A	Brock University Library, Special Collections and Archives	31 January 2013
B	Burnaby Art Gallery	1 March 2013
B	Musée d'art contemporain des Laurentides	11 February 2013
B	Pontifical Institute for Mediaeval Studies (Library)	31 January 2013
B	Chilliwack Museum and Historical Society	13 December 2012
B	Ryerson University Image Center	19 September 2012
B	Burnaby Art Gallery	18 June 2012

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