



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

44th PARLIAMENT, 1st SESSION

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# Standing Committee on Canadian Heritage

EVIDENCE

**NUMBER 014**

Monday, April 4, 2022

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Chair: The Honourable Hedy Fry





## Standing Committee on Canadian Heritage

Monday, April 4, 2022

• (1545)

[English]

**The Vice-Chair (Mr. John Nater (Perth—Wellington, CPC)):**  
Good afternoon, everyone. You're stuck with me again as chair.

I call this meeting to order. Welcome to meeting number 14 of the House of Commons Standing Committee on Canadian Heritage.

I would like to acknowledge that this meeting is taking place on the unceded traditional territory of the Algonquin Anishinabe people.

Pursuant to the motion adopted by this committee on Monday, January 31, 2022, this meeting is studying the Status of the Artist Act and its impact on improving basic working conditions for artists.

Today's meeting is taking place in a hybrid format pursuant to the House order of November 25, 2021. Members are attending in person in the room, and remotely using the Zoom application.

I'm going to skip over the part about people who are attending in the room. I think we all know those rules.

For members attending by Zoom, I will recognize you by name before speaking. Click on the microphone icon to activate your mike. Please mute yourself when you are not speaking. Interpretation is available for those on Zoom. You have the choice at the bottom of your screen of floor, English or French. For those of you in the room, you know what to do.

For those on Zoom, raise your hand if you wish to speak. If you lose interpretation, please raise a point of order as quickly as possible. In accordance with the routine motion, all witnesses have completed the required connection tests in advance of the meeting.

We will now begin with opening comments and statements. Each group will have five minutes to speak, and that can be divided up among different witnesses within that group.

We will begin with the Department of Canadian Heritage.

Mr. Thomas Owen Ripley and Ms. Kelly Beaton, the floor is yours for five minutes.

**Mr. Thomas Owen Ripley (Associate Assistant Deputy Minister, Department of Canadian Heritage):** Thank you, Mr. Chair.

[Translation]

Hello everyone.

Thank you for inviting us here to join your discussion today.

[English]

I am also joining you from the unceded territory of the Algonquin Anishinabe people.

[Translation]

Canada's Status of the Artist Act arose out of the recognition of the fact that the path taken by artists is difficult. Despite the value of their work in our lives and in our society, many artists have to fight to get the income and working conditions they deserve.

The Act was adopted in 1992, but its origins go back to 1980, when UNESCO presented the Recommendation concerning the Status of the Artist, which recognizes the atypical ways artists earn their living and proposed measures that UNESCO member states could take to improve the socioeconomic situation of artists.

Canada's Status of the Artist Act is composed of two parts. Part I, which exposes a host of general provisions, falls under the purview of the Minister of Canadian Heritage. It serves as a pillar for part II of the Act, which sets out a framework to govern the professional relationships between artists and federally regulated producers. This second part is the responsibility of the Minister of Labour.

The general provisions in part I of the Act include a recognition of the important role artists play in our lives, our society and in our economy. What is more, they establish a link between this recognition and the importance for artists to receive compensation for the use of their works and to have a social status representative of their contribution to society. This recognition of the wealth that artists provide to the lives of Canadians and our collective responsibility to recognize and compensate these contributions fairly are at the heart not only of the Status of the Artist Act, but also of what we are working toward at the Department of Canadian Heritage.

• (1550)

[English]

The events of recent times have only heightened the importance of these objectives. There's no getting around the devastation of the pandemic on the arts sector. We've heard from performing arts centres, theatre and dance companies, cultural hubs, arts training institutions, artist and technician unions and other partners since their world and ours came crashing down two years ago. We've seen the numbers. We know from labour force survey data that 2020 saw a 29% decrease in hours worked by self-employed artists—the lowest level on record. We know from our own survey, at the Department of Canadian Heritage, of Canadian artists and content creators that 62% have experienced a loss in income since the outbreak of COVID-19. We heard Sophie Prigent, president of Union des Artistes, report to this committee in February that 40% of that organization's membership had considered or were still considering leaving their artistic careers in the long term.

These are times of unprecedented need. Throughout the pandemic, the department has worked hard to disburse funds to help keep the arts and culture organizations that hire and support artists afloat, and we know that these investments are having positive effects. The department recently conducted a survey of approximately 10,000 recipients of the \$500-million COVID emergency support fund. More than three out of every four respondents, or 77%, indicated that the fund helped their organization remain in operation, and almost every respondent, or 95%, indicated that they were satisfied with the timeliness with which the funds were disbursed. We can also see that arts, culture and heritage sectors are starting to bounce back from the pandemic's impacts. We can now focus our efforts on supporting the recovery of those sectors hardest hit by the pandemic through, for example, the recently launched \$60-million performing arts workers resilience fund, which will deliver direct financial support and supportive programming to arts workers through the guilds, unions and associations that are closest to them.

[Translation]

Even though most workers and workplaces in the cultural sector are regulated by provincial or territorial labour laws, Canada's Status of the Artist Act remains an important tool in protecting the rights of artists through collective bargaining. What is more, it includes in its general provisions the crucial recognition of everything that artists contribute to our country. This is a tool that helps support artists and creators, but the primary goal is to ensure that artists are supported, that they receive fair compensation and that they are given the status they deserve in return.

Thank you.

[English]

*Meegwetch.*

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Ripley. That was almost exactly on time. It's like you practised that beforehand. That's great.

Next up we have the Canada Industrial Relations Board, represented by Ginette Brazeau, chairperson of the board.

Madame Brazeau, the floor is yours.

**Ms. Ginette Brazeau (Chairperson, Canada Industrial Relations Board):** Thank you, Mr. Chair, and thank you to the committee for the invitation.

[Translation]

The Status of the Artist Act was adopted in 1992 and enacted in 1995, just over 25 years ago.

Part II of the Act establishes a framework for collective bargaining between artists who are independent workers and producers who want to retain their services for specific projects. The purpose of this legislation was to allow for the negotiation of framework agreements between artist associations and producers in order to establish basic working conditions for designated sectors.

The federal Status of the Artist Act has limited application, in other words it applies when the producer is a federal institution, in other words a federally regulated department or agency, for example the National Film Board, or a broadcaster as defined by the Canadian Radio-television and Telecommunications Commission, such as TVA, Radio-Canada or CTV.

The Act is largely inspired by the Canada Labour Code with respect to the accreditation process for artist associations as negotiating agents and the terms surrounding collective bargaining. However, there are specific distinctions that are necessary for adapting to the realities of the artistic field and the nature of the relationship between the producers and artists as independent workers.

[English]

As you are aware, the act also established a specialized tribunal to deal with these matters. The Canadian Artists and Producers Professional Relations Tribunal, or CAPPRT for short. Legislative amendments were made in 2012 that abolished that tribunal and assigned the responsibility for part II of the act to the Canada Industrial Relations Board.

I was the executive director of the board at the time and was directly involved in that transition. The board immediately initiated consultations with the artistic community in an effort to develop and adopt procedural regulations that governed the handling of the cases that were to be filed with the board under the act. This resulted in the adoption of the Status of the Artist Act procedural regulations in 2014, which provide transparency on how these matters are processed before the board.

The former tribunal, CAPPRT, was very active in the early years following the coming into force of the act. The tribunal was called upon to define the various sectors and to certify the various associations as the representatives of artists in those sectors. There are currently 26 sectors that are recognized under the act and for which an association is certified to represent the artists in those sectors. The board maintains a register of certifications issued under the Status of the Artist Act, which is available on our website.

There is now limited activity under the act. The board has only received eight applications or complaints under the act since 2013, when the duties were transferred to the board. When an application or a complaint is received, we immediately assign a board officer to engage with the parties involved, to assist in clarifying the issues that need to be addressed and to gather the necessary information for the board to be able to make a determination. In some cases, the matter is resolved through a mediated settlement.

I am aware that previous witnesses who appeared before the committee expressed the importance of having complaints or applications dealt with expeditiously. I can inform the committee that the median processing time for all matters that come before the board is just under six months, and that's from the date of filing to the final determination. Some cases may take longer, depending on the issue being raised, whether a hearing is necessary and the availability of the participants in the process. We certainly strive to provide timely and effective dispute resolution services.

As the tribunal is responsible for interpreting and applying the provisions of the act, I will be careful not to take a position on policy issues, but I will be pleased to respond to any questions you may have. Thank you for the opportunity.

• (1555)

[*Translation*]

**The Vice-Chair (Mr. John Nater):** Thank you very much, Ms. Brazeau.

We will now hear the presentation by Simon Brault, Director and Chief Executive Officer of the Canada Council for the Arts.

Mr. Brault, you have five minutes.

**Mr. Simon Brault (Director and Chief Executive Officer, Canada Council for the Arts):** Thank you, Mr. Chair.

Hello everyone.

Thank you for inviting me to contribute to your work.

The Canada Council for the Arts plays a fundamental role in supporting the country's artistic ecosystem as a whole. For more than 60 years, we have been providing subsidies to individual artists to support the creation and distribution of their works. We also support certain organizations to promote the production and distribution of artistic and literary works.

During the 2021-2022 fiscal year, which has just ended, we paid out \$314 million in subsidies under our regular programs and more than \$141 million in additional emergency funding in an effort to mitigate the devastating effects of the pandemic on our sector.

[*English*]

While the pandemic has highlighted imbalances and inequities, it is important to understand that these precarities have existed for decades. The work that artists do is often misunderstood and frequently does not align well with how labour is valued in our society.

There is a combination of factors that make the arts sector different. First, there is the precarious freelance, seasonal or gig work.

Second, there is an objective need for an excess of artists, artistic proposals and offerings, compared to the immediate demand. It is this very excess of talent that ensures that we have a diverse, thriving arts sector. It is the same imbalance of supply and demand that has led to stark competition among artists for limited resources or work.

Third, unlike most workers in our economy, many artists will continue to create, write, rehearse and train, regardless of whether there is a promise of monetary compensation at the end of their efforts. Artists and writers are fuelled by passion and a thirst for creation, not only compensation. Many artists are working all the time. They're thinking, experimenting, training and so on, usually without any kind of remuneration. It has become the norm that artists should engage in unpaid, invisible labour.

This combination of factors illustrates why traditional economic models of labour, wages and social supports do not work well for the arts sector, and why more inclusive models to support artists should be explored.

The council will continue to directly fund thousands of artists and writers, which in turn contributes to the economic growth of the arts sector. To illustrate, in the year that just concluded, the council awarded \$128 million to over 4,600 artists in grant funding. Of these artists, almost 50% were first-time recipients, receiving a total of \$50 million.

While the Canada Council for the Arts supports the arts ecosystem in a broad sense, we have no control over the mechanisms and systems that are currently in place—such as employment insurance, income tax and legislation like the Status of the Artist Act—that directly impact working conditions. As a recent UNESCO report entitled “ReShaping Policies for Creativity” states, the pandemic highlighted that a stronger social safety net for artists is needed more than ever, and that there are multiple avenues worth exploring.

• (1600)

[*Translation*]

At the Council, we openly acknowledge that a lot needs to be done for our society to better support an artistic sector that contributes so much to the quality of life of each and every one of us.

We are asking the fundamental, courageous and complex questions that will have a major influence on our work in years to come. We are firmly committed to the path of decolonization, which seeks to make the artistic sector more inclusive, representative, equitable and sustainable.

At the Council, we are reflecting on the historic assumptions underlying our work. We are aware of the importance of moving past a Eurocentric vision of the arts. What does it mean to be a professional artist? How should we define excellence or artistic merit? What is or isn't art? These and many other questions are on our minds and we are looking for the answers with artists and the communities they belong to.

The pandemic has shown us beyond a doubt that society needs arts and culture. Imagine what it would have been like during the long weeks of lockdown, without music, without reading, without fiction on television or on the Internet. However, this same pandemic also made the situation for artists even more precarious. Let's not forget that there is no art without artists.

Thank you.

I would be pleased to answer your questions.

**The Vice-Chair (Mr. John Nater):** Thank you very much, Mr. Brault.

[*English*]

We will now begin our first round of questioning.

This is a six-minute round. That includes both the questions and the responses.

The first round is the Conservative round and that goes to Mr. Waugh.

You have six minutes. The floor is yours.

**Mr. Kevin Waugh (Saskatoon—Grasswood, CPC):** Thank you, Chair.

Welcome, everyone, to our committee today. [*Technical difficulty—Editor*] as you can tell.

Welcome, Canadian Heritage. Once again, Mr. Ripley, along with Ms. Beaton, thank you for attending this Status of the Artist Act review.

It was brought in in 1992. Ten years later, we had an extensive review. Do you foresee another review coming, since the last one was in 2002?

**Mr. Thomas Owen Ripley:** Mr. Chair, may I answer?

**The Vice-Chair (Mr. John Nater):** Yes, go ahead.

**Mr. Kevin Waugh:** I'm sorry. I didn't direct it to anyone. It would be for either you, Owen, or Ms. Beaton.

**Mr. Thomas Owen Ripley:** Thank you for the question, Mr. Waugh.

You are right. There was a review of the act seven years after it came into force. At the time, the report found that, generally speaking, things were working well. There were no major recommendations to change the act at the time.

It's certain that we engage regularly with stakeholders in the arts and culture sector to hear about their concerns. At this time, no work is planned to modify the act, but we are certainly cognizant that the committee is looking at the question. We'll be following with interest any recommendations the committee ultimately decides to put forward.

• (1605)

**Mr. Kevin Waugh:** It seems a little odd because it's been 20 years since 2002. You didn't make many changes then, if at all. Now 20 years later, you're expecting maybe another evaluation, but don't you think there will be any changes?

**Mr. Thomas Owen Ripley:** I think a couple of things are relevant, Mr. Waugh. One is that the concepts in the act are relatively flexible. The concept of artist as defined is quite broad and captures a wide slice of artists and creators, even as technology has evolved.

The second piece, and my colleague Ginette and I spoke to it a little bit, is that the federal Status of the Artist Act is only one piece of the puzzle. It's perhaps a smaller piece at that because labour law more broadly and status of the artist acts at the provincial level are the pieces of legislation that govern anything not considered to be a federal producer, so to speak. Those pieces of legislation are quite critical to understanding the bigger puzzle.

**Mr. Kevin Waugh:** You're right on.

I'll move to the Canada Council for the Arts.

Mr. Brault, you had a lot of numbers there. There were \$314 million in grants and \$141 million in additional grants, I take it, that you handed out in the last year or so.

What was the process for getting that money out? Did you first look at new ones or old ones? Was it only the past recipients that actually got the first kick at the can, at the money, if you so chose?

**Mr. Simon Brault:** Normally, we distribute money through a jury process. Artists or organizations apply to the Canada Council and juries made of specialist artists are assessing each demand. They decide how and what money will be received.

During the pandemic—last year and the year before—a lot of money was added by government to support the sector that was in a very difficult situation. We established a balance between supporting what we call core-funded clients of the Canada Council... These are the organizations that normally receive operating grants from the council. That money was basically top-up money. We counted on the previous assessment and we gave a portion of their regular grants to those organizations.

During the pandemic, we also insisted that the Canada Council would continue to use the juries to support what I would call the independent scene. Those are the artists and collectives of artists across Canada who are still trying to work and to create. I'm very proud to say that we reached the highest level of support during the pandemic. In fact, as I said in my notes, more than 50% of the artists receiving a grant were first-time recipients. They had never before gotten money from the Canada Council.

I think we succeeded in casting a very wide net in order to cover the entire sector and make sure that there would still be a lot of artistic and literary creation during the pandemic. Actually, all Canadians will see that work now that it will be presented.

I hope that answers your question.

**Mr. Kevin Waugh:** Gig work or freelance has certainly gone up in your business over the years.

Could you speak about that if you don't mind, because many people are on semi contracts? They go from job to job.

**The Vice-Chair (Mr. John Nater):** Mr. Brault, if you could do that in about 25 seconds or less, that would be great.

**Mr. Simon Brault:** Actually, you're right. In the arts sector, we have some artists working permanently for companies, like Stratford, or other big companies, but most of the artists are moving from one project to another. That's the reality. In between those projects, they are trying to survive, continue to work, and be ready to work. That's the reality of artists. You're right.

• (1610)

**The Vice-Chair (Mr. John Nater):** Thank you Mr. Waugh and Mr. Brault. Kudos for getting the Stratford reference in there.

Mr. Louis, you now have the floor, for six minutes.

**Mr. Tim Louis (Kitchener—Conestoga, Lib.):** Thank you, Mr. Chair, and thank you to all of our panellists for being here today, and expressing the importance of what you're doing.

I would like to continue that line of questioning with Mr. Brault. You mentioned that 50% of the recipients were first time, that balance between core funded and first-time recipients. Previously, that had been a barrier, because independent artists had difficulty getting grants.

Do you have a rough breakdown of the amounts of grants, sizes of the organizations, and the number of applicants that apply? It sounds like these independent artists are getting the same opportunities. In my experience, those smaller financial supports to independent artists have a compounded beneficial result.

With the newer model that you had in the past year, would you consider using that same model moving forward?

**Mr. Simon Brault:** Absolutely. Actually, over the years, and especially over the last two years, we created a system at Canada Council where people could apply. Their demands are assessed, and we support their demands on a merit basis. However, we also make sure that we calibrate the level of success from one region to another in order to make sure that no matter where they are from, and no matter what they do, they need to have the same fair chance of getting support from the Canada Council.

I'm very pleased to say that over the last years we maintained a national success rate that was more or less equal across the country.

So, yes, it has been a good period for supporting more artists, and especially independent artists. Frankly, they are absolutely vital to the quality and the future of our sector.

**Mr. Tim Louis:** I'm certainly glad to hear that, thank you.

In line with that, more artists are looking to technology to expand their careers, and the pandemic has highlighted the importance of that.

Are there streams of funding, through Canada Council for the Arts, for training, specifically for digitalization and promotion, that can help share in our stories not only across Canada, as you mentioned, but internationally, as we are really strong at exporting our own talent to the world?

**Mr. Simon Brault:** Absolutely. There are streams of funding for training. During the pandemic, it was incredibly important for artists all across the country, no matter what they did, to master more digital capacities, production, dissemination, and presentation.

It is very encouraging to see that we are in a stronger position right now to offer a quality product, even for the people who normally work on stage. The sector is recovering. Many theatre companies want to maintain a hybrid model, and offer, obviously, things on stage, but also provide digital access.

So, yes, I think we have made very important progress over the last two years in terms of mastering digital in our sector.

**Mr. Tim Louis:** That's encouraging to hear, thank you.

Maybe I could direct my questions to Mr. Ripley at Canadian Heritage.

Listening to our artists during the pandemic—besides listening to them in their art—and listening to their feedback, as you just heard, is so important because of the lessons we can learn. I'm quite grateful that you reached out to artists for their feedback during this pandemic.

Could you share a bit of that report? What kinds of things were you hearing directly from artists, as was mentioned about theatre, and possibly staying hybrid in the future?

**Mr. Thomas Owen Ripley:** What I might share with the committee is that the department had been planning to launch a survey of artists and creators just prior to the pandemic, and we pivoted, once the pandemic hit, to adjust that survey to take into account the pandemic so that we would really be getting a texture from creators and artists. It went out to thousands of artists and creators. We had about 4,700 reply.

Some of the key takeaways from it are that we saw a quarter of these artists report that their income from creative work fluctuates by at least 100% from year to year. Furthermore, 35% indicated that it could fluctuate by 50% year to year. We know that the majority of these respondents—57%—said that they earn under \$40,000 in pre-tax income. That compares to a national pre-tax median of \$71,000, for example.

We know that the majority of them work in their creative profession part time. These are entrepreneurs. They're businesspeople. A minority get to work in their creative profession full time. The survey also highlighted that 62% of that 4,700 who replied reported some loss of income during the pandemic and that government support, whether at the provincial/territorial level or the federal level, was really critical to supporting them through it.

I hope that gives you a flavour, Mr. Louis, but I would be happy to go into further detail.

• (1615)

**Mr. Tim Louis:** It does, and I wish you could, but I'm out of time.

Thank you.

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Ripley and Mr. Louis.

[Translation]

Mr. Champoux, you have six minutes.

**Mr. Martin Champoux (Drummond, BQ):** Thank you, Mr. Chair.

Mr. Ripley, do not go too far because I think we still need you.

When Mr. Waugh asked you questions earlier, you said that the Department of Canadian Heritage currently did not have a plan to amend the Status of the Artist Act, but that you were open to recommendations from the committee. That is nice to hear.

A previous version of the Act contained a provision recommending that the Act be reviewed jointly by the Minister of Canadian Heritage and the Minister of Labour every seven years. This detail was repealed in 2012.

Was it a good idea to repeal that provision?

**Mr. Thomas Owen Ripley:** Thank you for the question, Mr. Champoux.

I am still available to the committee.

As I mentioned in my response to a previous question, we currently have no plans to review the Act.

It is certainly a good idea to ensure that legislation remains consistent with current trends. We will definitely pay attention to the committee's recommendations, if you think that certain concepts or aspects of the Act are out of date. That being said, we believe that all the fundamental principles of the Act remain pertinent.

**Mr. Martin Champoux:** The Act has needed a review for a long time now. There once was a recommendation or a directive that required a review of the Act every seven years. That directive probably should have been left in place. We are suggesting that it be reinstated in the Act following our study.

In 1992, the Status of the Artist Act called for the creation of a Canadian council of the status of artists. Did you know that? Do you know why that council was never created?

**Mr. Thomas Owen Ripley:** Yes, we are certainly aware of that. My colleague Ms. Beaton knows the history behind the creation of that council. I will ask her to answer the question.

**Ms. Kelly Beaton (Director General, Arts Branch, Department of Canadian Heritage):** Thank you very much, Mr. Ripley and Mr. Champoux.

As you know, in 2010, if I am not mistaken, the government decided to review all activities in order to make the system more effective. It decided to abolish certain agencies, including the council you mentioned.

In the meantime, the department is actively leading consultations and discussions and giving an overview of the issues and challenges that matter to the artistic community.

For example, thanks to the discussions that were held this week and over the past few weeks at the Standing Committee on Canadian Heritage as well as at other committees, we now have a fuller understanding of the issues.

As Mr. Ripley mentioned, part of our daily work consists in establishing contact with stakeholders, clients, artists and especially our colleagues at the Canada Council for the Arts. If there is any issue, we are at their disposal to talk about it. Obviously, we are here today to listen to the interventions and see what we might improve.

• (1620)

**Mr. Martin Champoux:** In the testimony we have heard since beginning the study, a number of people spoke about amendments to be made to Part II of the Act in order to strengthen the parties' bargaining power, particularly when a party is facing another party that is much more powerful than it is. More precisely, this is the provision that allows for arbitration, to facilitate bargaining and avoid reliving situations like the one that arose in the past, where it took as long as five years of bargaining to achieve a scale agreement.

What do you think of that recommendation, which has been made several times so far?

Mr. Ripley or Ms. Beaton may answer the question.

**Mr. Thomas Owen Ripley:** Thank you for the question, Mr. Champoux.

The obligation to have a scale agreement is not mandatory. So the witnesses are correct on that.

My colleague Ms. Brazeau may have some observations to make to the committee. Of course, responsibility for Part II lies more with our colleagues at Employment and Social Development Canada, so it would be up to them to determine whether changes need to be made to the framework.

I would note two things, though, Mr. Champoux.

Certain commitments are underway. For example, in the mandate letter of the Minister of Labour, he is asked to evaluate the framework for self-employed workers. As well, the mandate letter of the Minister of Employment, Workforce Development and Disability Inclusion asks her to determine whether there is sufficient support for self-employed workers, who do not have access to employment insurance.

We are certainly going to work with our colleagues in those departments to ensure that the interests of cultural workers and artists are reflected in that work.

I don't know whether Ms. Brazeau would like to add something.

[English]

**The Vice-Chair (Mr. John Nater):** We are unfortunately out of time for that round. If Madame Brazeau perhaps wants a quick 20-second answer, I would allow that.



[Translation]

**Ms. Ginette Brazeau:** I would simply add that binding arbitration for a first agreement or for subsequent agreements is not part of the current framework, although it is found in the Canada Labour Code. As to whether that is the logical next step, that is a policy decision that should be made by the department, given the experience we have with the Act in its present form.

**Mr. Martin Champoux:** Thank you.

[English]

**The Vice-Chair (Mr. John Nater):** Mr. Julian, you have the floor for six minutes.

**Mr. Peter Julian (New Westminster—Burnaby, NDP):** Thanks very much, Mr. Chair.

Thanks to our witnesses for being here today. We hope that you and your families are staying safe and healthy as we now hit the sixth wave of the pandemic.

Mr. Ripley, I would like to start with you.

You gave us an excellent presentation that talked about the unprecedented needs of artists. I want to know, internally within Canadian Heritage, to what extent Canadian Heritage is doing an analysis of what other countries are doing. We are seeing, for example, countries like Ireland putting in place basic income for artists. To what extent is Canadian Heritage monitoring these best practices in other countries, and what analyses have you done of these programs?

**Mr. Thomas Owen Ripley:** We do monitor what goes on in other countries. My colleague Kelly's team, for example, does a regular international scan.

You're correct that there has been movement in several jurisdictions, which are looking at primarily pilot projects around support for artists and creators. You mentioned Ireland. There are a number of cities in the United States that have looked at pilot projects, such as San Francisco; St. Paul, Minnesota; New York, New York state. Internationally, we see that France and New Zealand and Finland have also been looking at this issue.

We do that monitoring. It's the question, again, of a labour framework, and this is what I was trying to communicate to Mr. Champoux.

We are certainly there to support our colleagues at ESDC as they reflect on these questions, but it's not a core responsibility for our minister. However, we will work to make sure, obviously, that the interests of artists and creators are reflected as that reflection moves ahead postpandemic.

● (1625)

**Mr. Peter Julian:** Thank you.

You answered the first part of my question completely, but the second part of my question is with regard to the analysis you do and the recommendations you provide.

When we see other countries moving forward with these kinds of supports for artists... As you said in your presentation, there's an unprecedented need for artists and support right now.

To what extent is the ministry doing an evaluation and providing recommendations to the minister to suggest the advantages of some of these programs that have a proven track record?

**Mr. Thomas Owen Ripley:** We are doing that reflection. Some of the statistics and information I shared with Mr. Louis go to that. We are working to understand the modern realities of artists and creators. As Monsieur Brault highlighted in his opening remarks, they continue to be precarious.

We've worked hard with the minister to support the pandemic emergency relief. We have a particular role in the ecosystem, primarily supporting arts and culture organizations. The role of other institutions, like Canada Council, is much more that direct support to artists.

To your question, fundamentally, do there need to be changes to the Canada Labour Code? Do there need to be changes to the EI framework? Those aren't decisions for our minister. Those are going to be recommendations that the Minister of Labour or the Minister of Employment bring forward. However, we are in contact with our colleagues in those departments.

To the point of this committee and the work you're looking at, artists and creators have an interest in those questions as we rethink some of these issues postpandemic.

[Translation]

**Mr. Peter Julian:** Thank you, Mr. Ripley.

I now want to address Ms. Brazeau.

You said that you can't comment on policy. Regarding the regulatory framework around the Status of the Artist Act, however, a number of stakeholders and witnesses have put the idea forward that there be binding arbitration, so that artists are able to bargain on a more level playing field with the arts institutions under federal jurisdiction and with the private sector.

Do you recommend that binding arbitration be adopted under this Act, as some recommend?

**Ms. Ginette Brazeau:** Thank you for the question.

This is a tool that exists in the Canada Labour Code and, as we know, the Status of the Artist Act was modelled on the Canada Labour Code. For numerous reasons, at the time, the department decided not to include that provision in the Act.

The Act has existed for 25 years now. Should it be reviewed to incorporate provisions to parallel those of the Canada Labour Code concerning binding arbitration for a first scale agreement? That's a very good question, one that will have to be studied carefully. It is a tool that is provided in the Canada Labour Code that could be incorporated into the Status of the Artist Act if, when this study is completed, your committee or the department concludes that it would be a good approach to achieve the desired results.

**The Vice-Chair (Mr. John Nater):** Thank you.

**Mr. Peter Julian:** In other words, you can't take a position on the question.

[English]

**The Vice-Chair (Mr. John Nater):** I'm going to have to end it there.

Thank you, Mr. Julian. Perhaps we could come back to that in a future round.

That concludes our first round. I'm going to propose a quick second round of four minutes, four minutes, two minutes and two minutes, if that's acceptable.

With that, we'll go with four minutes to Mr. Uppal.

• (1630)

**Hon. Tim Uppal (Edmonton Mill Woods, CPC):** Thank you, Mr. Chair.

Thank you to the witnesses for being here.

I'm going to start with Mr. Ripley. Looking over the last four mandate letters, the last four annual departmental results reports and the last four departmental plans of Canadian Heritage, we don't see the Status of the Artist Act mentioned at all.

Can you elaborate on how much of a priority this is for the department, considering it hasn't been mentioned at all?

**Mr. Thomas Owen Ripley:** Our role is to provide policy advice primarily with respect to part I of the act. That's the piece of the act that our minister is responsible for. If you look at the act, it's principles-based language that primarily reflects the value that artists bring to society and the recognition that they deserve for their contributions. That sets the framework and the policy statement that then flows into part II. Part II is not under the responsibility of our minister.

The reality is that our day-to-day role for the Status of the Artist Act is a limited one, in that my colleague Ginette, who is at the table, has the job of overseeing the day-to-day implementation of it. The Minister of Labour is more broadly responsible for any kind of policy decisions affecting that part II framework.

**Hon. Tim Uppal:** Okay. Thank you.

It's been quite established that "What is art, and who is an artist?" has always been changing, obviously, but because of digital new technology, I think it's that much more now.

This question is for not only Canadian Heritage but also the other organizations. How is your organization changing, and how are you reaching out to artists who are non-traditional artists? Mr. Ripley mentioned doing a survey. What more can you do to ensure that

their views are heard and also take action to ensure that they are also supported by your organization?

**Mr. Thomas Owen Ripley:** Perhaps I can start, and then Monsieur Brault might also want to jump in.

You referenced the survey. We made a really intentional effort to include online creators in our outreach for that survey so that their input was included. I believe my colleague Kelly spoke to this. We do make an effort to engage with stakeholders on a regular basis and also reach out and hear from those who are not regular clients of the department.

To your point, it is important to make sure that the programs and policies of the department remain aligned with today's reality. We're at an exciting moment in time. There is a lot of change taking place, so there's a real opportunity to make sure that the policies and the programs that the department is responsible for do reflect the needs of new creators, or creators who feel that the way that those programs or policies are currently structured do not reflect their needs or interests. We're certainly happy to continue to engage with them to make sure their input is taken on board—

**Hon. Tim Uppal:** Perhaps the Canadian Council—

**The Vice-Chair (Mr. John Nater):** We're going to have to leave that there.

**Hon. Tim Uppal:** Okay. Thank you.

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Uppal.

Ms. Hepfner, you have four minutes.

**Ms. Lisa Hepfner (Hamilton Mountain, Lib.):** Thanks very much.

I'll pick up where my colleague Mr. Uppal left off.

First of all, Mr. Ripley, you keep talking about this survey that your department did. I'm wondering if you have some sort of summary or report that came out of that survey. Maybe you can provide it to the committee so that we can have use of it for our study.

I'd like to ask you also about digital creators. This question might be prefaced on whether or not Bill C-11 receives royal assent. I'm wondering if digital producers could be considered producers under the SAA. Could the Status of the Artist Act possibly serve as a model for collective bargaining for digital producers?

• (1635)

**Mr. Thomas Owen Ripley:** We'd be happy to share a high-level summary of the results of the survey. The actual data tables will be published in the next few months on the department's website, but we're happy to get you a high-level summary in the interim.

On your second question, I believe as I mentioned to Mr. Waugh at the beginning, the definition of artist is quite a broad one. Our view would be that it includes online creators and it includes those creators making content for digital platforms. The second piece of the puzzle is that they be independent. The Status of the Artist Act doesn't apply to employer-employee relationships but to independent artists. Certainly, it would apply to them, again, as long as the person that they were sitting across the table from was a federal producer within the meaning of that term.

**Ms. Lisa Hefner:** Picking up on that, maybe I'll direct this question to Ms. Brazeau, because you talked about how it's federal legislation and the SAA doesn't cover all artists. Provincial and territorial legislation comes into play for a lot of artists.

Can you talk about that division of power and maybe the need for other legislation at the provincial and territorial level?

**Ms. Ginette Brazeau:** You're absolutely right; there is a distinction between federal and provincial producers. The Status of the Artist Act applies uniquely and solely to federal producers, and they are defined very clearly in the act. It has to be a broadcasting entity regulated by the CRTC or a department or a federal organization listed in the Privacy Act. A very circumscribed list of entities are covered by the act.

We know that Quebec has a similar statute. I think we have two other provinces that have similar models.

If artists are to access a collective bargaining regime, the majority of them would fall under provincial jurisdiction, so they would certainly benefit from provincial regimes that are similar to the federal piece of legislation.

**Ms. Lisa Hefner:** Thank you.

I have 20 seconds left.

Mr. Ripley, do you want to just pop in on that same question about jurisdiction?

**Mr. Thomas Owen Ripley:** No, I think my colleague, Ginette, did a good job of summarizing it, that the flip side of this is that many of the kinds of working relationships that artists and creators enter into would fall under provincial jurisdiction.

We see that there is a robust regime in Quebec. The Quebec government is currently studying changes to it. It probably has the most robust regime at the provincial level.

As Ginette mentioned, there are a couple of other provinces and some that are thinking about it, but those are really important pieces of the puzzle.

**The Vice-Chair (Mr. John Nater):** We have to leave it there.

[Translation]

Mr. Champoux, you have the floor for two minutes.

**Mr. Martin Champoux:** Thank you, Mr. Chair.

I congratulate Ms. Hefner for asking Mr. Ripley a question when she had only 20 seconds left. She is very adept at using her speaking time to the max.

I'm going to address Mr. Ripley or his colleague from the Department of Canadian Heritage.

At present, a producer can get funding from the government without having to guarantee minimum conditions of engagement for the artists.

Do you think that is something that should stay in place?

Is that a measure that the Department of Canadian Heritage could fix without waiting for the committee's recommendations when this study is completed?

**Mr. Thomas Owen Ripley:** Thank you for your questions, Mr. Champoux.

I'm going to let my colleague Ms. Beaton answer those questions. Because she manages several arts programs, she is probably in a better position to do that than I am.

**Ms. Kelly Beaton:** Thank you, Mr. Ripley.

I just want to confirm something, about what you said, Mr. Champoux. The Status of the Artist Act only applies to federal institutions. When we talk about producers, that can mean departments, agencies such as the Canada Council for the Arts, or broadcasters regulated by the CRTC.

Regarding how to make improvements, of course we have to follow all the laws to ensure adequate terms of engagement for artists. That is why we have mechanisms in place to resolve disputes or difficulties. Ms. Brazeau can correct me if I'm wrong, but we have 26 associations that are able to act as bargaining agents, and I think...

• (1640)

**Mr. Martin Champoux:** Okay. I have only a few seconds left and I absolutely want to ask Mr. Brault a question.

Earlier, I referred to the Canadian Council on the Status of the Artist, which has ultimately never been created. Do you think it would be worthwhile to put the creation of that kind of council back on the agenda? Would it complement the work of the Canada Council for the Arts, do you think?

**Mr. Simon Brault:** In all honesty, I think the situation is extremely complex. For arts funding in Canada, there is the system of federal legislation and there is the system of provincial legislation.

At present, at the Canada Council for the Arts, when we support an organization, we make sure that it undertakes in writing to comply with federal legislation, provincial legislation, and legislation enacted by all other authorities, and to offer artists optimum terms regarding health and safety, among other things. When we realize that this is not the case, we can intervene by giving the organization a warning or, ultimately, ceasing to fund it. Those are the kinds of methods we can use at present.

It's very hard for me to argue that one provision or another of the Act would resolve the entire situation. We are in an extremely complex situation in which people from all kinds of sectors are involved.

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Brault.

[*English*]

Mr. Julian is the last questioner of this round, for two minutes please.

[*Translation*]

**Mr. Peter Julian:** Thank you, Mr. Chair.

I would now like to ask Mr. Brault, from the Canada Council for the Arts, two questions I asked the representatives of the Department of Canadian Heritage earlier.

The first question concerned basic income for artists, something that exists in other countries. We know there is a glaring need. Several witnesses attested to the problems artists experience in this regard. Do you think it would be worthwhile to follow the best practices that exist in other countries and provide our artists with a basic income?

Second, do you think it would be useful for the Status of the Artist Act to provide for binding arbitration, to put artists on a more level playing field with the organizations?

**Mr. Simon Brault:** Thank you for your questions.

I won't answer the second question, because it is really outside my field of expertise and competence.

Regarding artists' income, as my colleague Mr. Ripley explained earlier, we are following what is currently happening on the international scene very closely and keeping up to date on the approaches used for providing artists with more stable income. At present, there are a lot of pilot projects coming out of what was learned during the pandemic.

In addition, some other systems have been in place for a long time. In France, for example, there has been a law about entertainment industry casual workers since 1936. So this is by no means something new. It's a system that is actually based on recognition of casual work in the entertainment industry. In fact, it is an employment insurance system based on a certain number of hours worked. I think that system is worth considering.

I know that this precise responsibility in no way lies with the Department of Canadian Heritage or the Status of the Artist Act, but as Director of the Canada Council for the Arts, I think we have to argue for improving the systems for funding artists. As we know, this is one of the very rare sectors in society where there are more workers than jobs. There is no labour shortage in the arts sector. On the contrary: that sector is created and maintained based on the idea that there have to be more artists than available jobs. If we are prepared to accept that this is a necessary condition for our arts sector to be interesting and captivating, we have to find a fair way of remunerating artists, rather than obliging them to run from one contract to another, knowing full well that they will have long periods when they have no work.

• (1645)

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Brault.

[*English*]

That is it for time for this first panel of witnesses.

[*Translation*]

Thanks to all of the witnesses for their comments.

[*English*]

We will suspend very briefly as we bring on the second panel of witnesses, and then we'll begin our second round.

Thanks again. We are suspended.

• (1645)

(Pause)

• (1645)

**The Vice-Chair (Mr. John Nater):** Good afternoon, I welcome everyone back to the second panel of witnesses of the Standing Committee on Canadian Heritage.

To our witnesses, welcome, it's nice to have you with us today.

Just as a quick word of welcome, interpretation services are available for both of you. At the bottom of your screen, you can choose "floor", "English" or "French". If interpretation is lost at any time, please let us know as quickly as possible so that we can remedy that.

When speaking, please speak slowly and clearly. When you are not speaking, please have your microphone on mute.

We will begin our second panel of witnesses. Both witnesses have five minutes for opening comments, and then we will have our question periods.

We will begin with Monsieur Philippe Beaulieu.

[*Translation*]

You have the floor for five minutes.

**Mr. Philippe Beaulieu (Chartered Professional Accountant, As an Individual):** Thank you, Mr. Chair.

The Status of the Artist Act should recognize the legitimacy of businesses operated by professional artists. Those businesses do not have the same expectation of profit as all other businesses. Too often, their status as businesses is questioned by the Canada Revenue Agency because their income is so much less than expenses and they have recurring operating losses.

Professional artists' incomes are essentially composed of grants, often in the form of fellowships, royalties from their works, and the sale of works. They depend primarily on grants in order to produce artistic works or projects, those grants being made by peer committees established by organizations such as the Canada Council for the Arts. So that source of income may vary widely from one year to the next, depending on the projects submitted to those organizations. As a result, artists' incomes depend on government assistance. That is quite often what allows them to survive and to create, sometimes in very difficult financial circumstances.

The CRA should become more familiar with the operation of these types of business so that it has a better understanding of their income. It should have a separate tax slip or a separate box on the T4A slip for arts projects, to avoid any confusion about how this type of income is treated and reported, for both professional artists and the people who prepare tax returns at CRA. At present, grants and fellowships are reported in the same box on the T4A slip. These grants should be reported on form T2125, not on line 13010, which also includes the value of scholarships.

A specific deduction should be allowed for grants that have been received but for which expenses remain to be incurred. At present, professional artists are having to pay tax on any balance of grants received for which expenses remain to be incurred in the next year. The pandemic has accentuated this phenomenon because creation centres closed and this delayed the creation of the projects funded.

The revision of the act should be accompanied by new tax measures to support professional artists in their practice and encourage the public to consume Canadian cultural products, because that contributes directly to the health of this industry. Some of these measures are already in place at Revenu Québec, in fact.

A tax deduction for copyright could be offered on royalties generated by the works of professional artists, to reduce a portion of the tax on this type of income.

Since a professional artist's income varies significantly, depending on the projects completed, purchase of an income-averaging annuity should be available to reduce the taxation of any exceptional income by averaging that income over several fiscal years.

To encourage the consumption of cultural products, the CRA should allow a deduction for accelerated depreciation for the purchase of works of art by Canadian artists, by businesses that want to support professional artists. At present, the Income Tax Act provides a 20% depreciation rate for this type of property.

The purchase of season tickets consisting of at least three performances should be 100% deductible as entertainment expenses for businesses.

A tax credit for the purchase of cultural property should be offered to all taxpayers, to encourage the consumption of our culture in Canada.

As a final point, there should be an order that 1% of the total budget for the construction of government and municipal buildings be allocated to the purchase of works of art created by professional artists, who could apply through nation-wide public art competitions.

These are a few of my observations arising out of my practice as a chartered professional accountant working with professional artists in Canada.

• (1650)

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Beaulieu. You gave your presentation in exactly five minutes.

We will now hear the presentation of Costa Dimitrakopoulos from the Canada Revenue Agency.

You have the floor for five minutes.

[English]

**Mr. Costa Dimitrakopoulos (Director General, Income Tax Rulings Directorate, Legislative Policy and Regulatory Affairs, Canada Revenue Agency):** Good afternoon, Mr. Chair. Thank you for the invitation to appear before you today.

My name is Costa Dimitrakopoulos.

[Translation]

I am the Director General of the Income Tax Rulings Directorate in the Legislative Policy and Regulatory Affairs Branch within the Canada Revenue Agency.

[English]

I am pleased to answer any questions you may have regarding the general taxation of artists. In my remarks today, I will be providing the committee with a general overview of this topic. To set a helpful context for today's discussion, I'd like to briefly describe the role of the CRA.

As you may know, the Department of Finance is responsible for developing and evaluating federal tax policy and amending the Income Tax Act. As administrator, the CRA is responsible for the functions that implement the Income Tax Act, including providing information to the public and stakeholders; establishing processes through which individuals and businesses may meet their tax obligations and receive benefits; and carrying out compliance activities to help ensure that everyone respects the law as intended by Parliament.

With respect to the taxation of artists, the amount received by an artist may generally be taxed as income from business, income from property, income from employment or other income. The tax treatment of a particular amount depends on the nature of the amount received, the circumstances under which the amounts are received and whether the artist is an employee or is self-employed.

Many factors must be considered in determining whether an individual is an employee or is self-employed. Essentially, the question to be decided is whether the contract between the parties is a contract of service that exists between an employer and an employee or is a contract for services, that is, the engagement of a self-employed individual.

A contract for service generally exists if the person for whom the services are performed has the right to control the amount, the nature and the management of the work to be done, and the manner of doing it. A contract for services exists when a person is engaged to achieve a defined objective and is given all the freedom required to attain the desired result.

If it is determined that the artist is an employee, amounts received by the artist generally will be taxed as income from employment. Artists who are employees have a limited amount of expenses they may deduct from employment income, such as travelling expenses, motor vehicle expenses and musical instrument costs.

Where an artist is determined to be self-employed, they are generally considered to be operating a business. When an artist receives financial assistance in the course of operating a business, the amount is included in the calculation of their business income. Generally, expenses incurred to earn business income are deductible, provided the expenses are reasonable, not personal or living expenses, not on account of capital and not made for the purpose of gaining or producing exempt income. An example of a deductible expense would be an agent's commission.

Art production grants that are neither business nor employment income are included in an artist's income as other income; however, the art production grant exemption may allow the artist to reduce the amount included in income by the reasonable expenses incurred to fulfill the conditions of each grant, such as the cost of materials. The exemption cannot exceed the amount of the grants. In instances where the exemption is less than the amount of the grants, an artist may be entitled to reduce the amount of the grants included in income by up to an additional \$500.

Through its liaison officer service, the CRA offers free virtual support and guidance by video conference or phone to small businesses and self-employed individuals. To align with the CRA's "people first" approach, the liaison officer service helps small business owners and self-employed individuals understand their tax obligations and helps them avoid common errors that could end up costing them time and money.

Over the past two years during the tax filing season, liaison officers have provided seminars to members of the Canadian Artists' Representation. The information provided was tailored towards artists and writers and included information regarding deductible expenses; how to correctly report income as self-employed individuals; information on the CRA's COVID-19 benefit programs and the CRA's online services; and key information about the tax filing season. These seminars have been well received, and we intend to continue offering similar sessions in the future.

With that, again, I am pleased to answer any questions the committee may have regarding general taxation of artists.

• (1655)

**The Vice-Chair (Mr. John Nater):** Thank you very much. You had 10 seconds to spare.

We will now go into our first set of questioning.

This is the six-minute round. The first round is with Ms. Thomas from the Conservatives.

The floor is yours.

**Mrs. Rachael Thomas (Lethbridge, CPC):** Thank you.

Welcome to both of the witnesses who are here with us today.

As you know, the topic of discussion at hand is the well-being of Canadian artists. More formally, it has to do with their financial well-being.

I'm really proud of the diversity that exists among Canadian artists across this country. They are definitely coming up with some really great work, and as other witnesses have stated, we are very much enjoying that. They played a key role in—

[Translation]

**Mr. Martin Champoux:** A point of order, Mr. Chair.

**The Vice-Chair (Mr. John Nater):** You have the floor, Mr. Champoux.

**Mr. Martin Champoux:** There is a problem with the interpretation. I'm wondering whether Ms. Thomas has indeed selected the headset option, because I get the feeling the sound is coming from the computer.

**The Vice-Chair (Mr. John Nater):** Yes, I get the same feeling.

[English]

Ms. Thomas, is the microphone plugged in and appropriately selected?

**Mrs. Rachael Thomas:** I apologize, Chair. I think I have it set up now.

[Translation]

**The Vice-Chair (Mr. John Nater):** I'd like to know whether it's working for the interpretation.

[English]

Ms. Thomas, could you speak for a little bit longer?

• (1700)

**Mrs. Rachael Thomas:** Sure. I don't mind chatting a little bit longer.

Chair, perhaps you could confirm for me that this isn't eating into the time that's been allotted for me to speak and that I will in fact have an entire six minutes.

**Mr. John Nater:** Yes, Ms. Thomas, you will.

Interpretation is indicating that it is now working.

I will restart the clock, and the floor is yours.

**Mrs. Rachael Thomas:** Awesome. Thank you so much, Chair. I apologize to the committee.

I started out by welcoming the witnesses, and of course thanking them for the good work they're doing.

Thank you for giving us your time today. I also acknowledge the good work that artists have done, not only to keep us entertained throughout the pandemic but long, long before that, and contributing to the arts and culture within Canada.

There are a great variety of artists, and I think those voices deserve to be celebrated across this country, no matter their platform or the artistic expression of their choosing.

We've heard from a variety of artists at this committee, but I don't want to assume that either of you have listened to the different discussions that have gone on here.

Darcy Michael is a comedian and a digital first creator. He offered some really interesting comments that spurred a few questions from me.

Again, coming back to the fact that you probably haven't listened to all of the testimony that has been shared here, I would like to read a quote from his time, and then I have a question for Mr. Beaulieu.

Mr. Michael said the following:

Some of you might not be aware of this, but for some reason that no one has ever been able to explain to me, comedy is not a recognized art form in Canada. As comedy is not recognized as an art form, unlike musicians, actors, dancers and writers, comedians are not eligible for grants in Canada, which meant that the pandemic left no options to help me or my family.

So I pivoted. I decided to take the concept of my sitcom to digital platforms like TikTok and Instagram, partially to entertain myself during those early dark days of the pandemic, but also because I wanted to prove the concept of the show—not in hopes of networks changing their minds, but because I'm bitter and I wanted to prove them wrong. I did.

Fast-forward to today. Eighteen months after first joining TikTok, across all social media platforms, I have three million followers. Our TikTok channel alone averages 40 million to 60 million views a month. For the first time in my career, I'm reaching Canadian households that I could have only dreamed about before. Not only that, I own 100% of my content. I'm 100% in creative control, and I keep 100% of my profits.

With platforms like YouTube, TikTok and Instagram, artists can be in control of their creations, their content and their businesses. Of course, networks and record labels are crying foul, because they can no longer take advantage of the starving artist. Being a content creator online has single-handedly been the best decision I've ever made. [...]

Before pivoting to being a digital creator, I was making ends meet as an artist, but just barely.

He went on to say:

Not only has our success benefited us financially, but by my working directly with Canadian brands across our social media platforms, in just the last 12 months, we've helped put over \$500,000 in sales back into the Canadian economy. That's from one channel on TikTok.

He further went on to say:

Bill C-11 will directly affect my ability to earn an income. [...]

I just think that we need to make an amendment to that one portion of the bill. I don't want to be included. I don't want to be paying 30% to something that I don't benefit from as a digital creator. I think it's a second tax. I think that by the end of the day I'll be paying 80% tax on my income. That isn't fair.

Mr. Beaulieu, you commented on the taxation scheme within Canada and how greater benefit might be afforded to artists. I didn't hear any specific mention of digital artists. I believe that they need to be considered, because they fit within the grand framework of Canadian artistry in this country.

We've heard from many artists who have succeeded by pivoting to these creative platforms. They already pay an income tax from their income as an individual. Now they're concerned that there's going to be an additional 30% that they'll have to pay with Bill C-11 passing, which causes them to fall under the CRTC and having to contribute to the arts fund.

My question for you is, would a 30% tax on top of the income tax that they already pay help digital first creators to better earn a living?

[Translation]

**The Vice-Chair (Mr. John Nater):** Mr. Beaulieu, the floor is yours to answer the question.

**Mr. Philippe Beaulieu:** I'm sorry, I didn't hear properly.

Certainly it would help artists in the digital arts sector if they had the option of averaging their income over several years. Naturally, that would be a good way of spreading out the taxation of the money that may be earned...

• (1705)

[English]

**Mrs. Rachael Thomas:** Mr. Beaulieu, if I may, I'll just clarify my question.

If digital artists are forced to pay 30% off the top of their revenue into the arts fund, will that benefit them in terms of their overall income as individuals and their well-being?

[Translation]

**Mr. Philippe Beaulieu:** Thank you for the clarification, Ms. Thomas.

Yes, the money that artists have to pay into this fund is a tax deductible expense within the meaning of the Income Tax Act, because it enables them to earn an income. Certainly, it is a relatively high percentage of their income that goes directly into supporting that fund, but, because it is a tax deductible expense, it reduces their taxable income.

I didn't know that the percentage was that high. It is an inevitable expense, but it is still a tax deductible expense and so it is an expense that enables artists to reduce their taxable income.

**The Vice-Chair (Mr. John Nater):** Thank you.

[English]

Our next round of questioning will go to Mr. Housefather, from the Liberals.

Mr. Housefather, you have six minutes.

**Mr. Anthony Housefather (Mount Royal, Lib.):** Thank you so much, Mr. Chair.

I want to give my own opinion, which is that Canadians are included in the membership organizations that are certified to bargain on behalf of artists, such as ACTRA and Union des Artistes. The 30% imposed on digital creators is simply a conjecture of my colleague, and I don't think, in my view, that's founded based on what's in the bill.

Let me now move to the topic at hand.

[*Translation*]

First, a big thanks for being with us today, Mr. Beaulieu and Mr. Dimitrakopoulos.

[*English*]

My question is for Mr. Dimitrakopoulos. Could you talk to me about what federal tax deductions are available to artists and maybe just list them?

**Mr. Costa Dimitrakopoulos:** In terms of the deductions for artists who are self-employed, there are a number of them, and I'll list them: insurance premiums on musical instruments and equipment; the cost of repairs to equipment, including the costs of new reeds, strings, pads and accessories; legal and accounting fees; union dues and professional membership dues; an agent's or mandatory's commission; remuneration paid to a substitute or assistant; the cost of makeup and hair styling required for public appearances; publicity expenses consisting generally of the cost of having photographs taken and sent with a descriptive commentary to producers, presenters and the media, and including the cost of advertisements in publications; transportation expenses related to an engagement in a situation where the engagement is out of town, in which case boarding and lodging would also be allowed; large instrument or equipment that must be carried to the engagement; dress clothes that must be worn from a residence to the place of engagement, or one engagement follows another so closely in time that a car or taxi is the only means by which the engagement can be fulfilled; the cost of filming and recording performances where required for their preparation or presentation; telephone—

**Mr. Anthony Housefather:** Is the list much longer, Mr. Dimitrakopoulos?

**Mr. Costa Dimitrakopoulos:** I've gone through about half of it.

**Mr. Anthony Housefather:** Okay. I think that we've enough of the flavour of it. There's a fulsome list that is included.

I'm going to ask this of both of you, but I'll ask separate questions.

Briefly, Mr. Dimitrakopoulos, could you talk to me about what tax measures specific to artists exist in other jurisdictions in Canada, that are not included federally? I mean, are there more favourable tax measures in Quebec than there are federally in terms of the provincial treatment? Are there more deductions or different ways to treat it?

• (1710)

**Mr. Costa Dimitrakopoulos:** I'm not as familiar with deductions in other jurisdictions. I am aware that Quebec has set up a type of income averaging, but I'm not in a position or it's not within my mandate to speak about whether something is better or worse. That would be a tax policy question.

**Mr. Anthony Housefather:** No, I'm not asking you about better or worse. I was asking about the distinction, but I understand.

Thank you so much.

[*Translation*]

I could ask Mr. Beaulieu this question.

Mr. Beaulieu, you have certainly prepared tax returns for people in Quebec and people in the rest of Canada in the past. Could you tell us about the differences and tell me whether some things are better at the federal level or in Quebec? Should the federal government model how it treats certain things on how Quebec does it?

**Mr. Philippe Beaulieu:** There are several measures adopted by the government of Quebec that would be deserving of harmonization by CRA. For one thing, there is the purchase of an income-averaging annuity for arts income, which is a very important measure that allows exceptional income to be averaged over several tax years. That kind of harmonization would really be important.

As well, there is a measure that allows for a tax deduction for all copyright income. That reduces the taxation of that type of income, which is derived from the use of artists' work.

It really would be a good thing if those measures applied Canada-wide, to all artists who work to promote our culture.

**Mr. Anthony Housefather:** Thank you.

[*English*]

Mr. Chair, do I have any time left or am I done?

**The Vice-Chair (Mr. John Nater):** You have about 28 seconds.

**Mr. Anthony Housefather:** I'll just say that I appreciate the witnesses being here.

Thank you so much, Mr. Chair.

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Housefather.

[*Translation*]

Mr. Champoux, you have the floor for six minutes.

**Mr. Martin Champoux:** Thank you, Mr. Chair.

Mr. Dimitrakopoulos and Mr. Beaulieu, thank you for being with us today to help us understand.

Mr. Beaulieu, at the beginning of your opening remarks, you said that the CRA had questioned the status of the artist, and that surprised me a bit. Mr. Dimitrakopoulos then said that artists were considered to be small businesses for federal tax purposes.

By a process of deduction, I understand from this that the Canada Revenue Agency is not particularly sensitive to artists. Is that correct?



**Mr. Philippe Beaulieu:** Yes, I think the tax authorities are under a misapprehension as to artistic practice. Any professional artist's income from art is extremely variable. Often, artists invest a lot in their practice, especially at the beginning of their career. As a result, they incur a lot of expenses that will unfortunately not be covered by income. Often, they incur expenses to produce a series of works to be sold in a different tax year. So artists often record operating losses, which may be recurring. That raises questions in the eyes of the tax authorities, that is, whether...

**Mr. Martin Champoux:** Forgive me for interrupting you, but two questions come to mind.

First, you have said a lot about income averaging. I think buying an income-averaging annuity is something that does Quebec artists a great service. The ACTRA representatives our committee recently heard from believed that averaging income over a four-year period was an option very much worth considering. It was in effect for artists up to 1989.

Is that a good idea to consider, rather than an income-averaging annuity?

If we put that in place at the federal level and kept the income-averaging annuity in its present form in Quebec, would that be compatible, from the perspective of an accountant like yourself?

• (1715)

**Mr. Philippe Beaulieu:** In Quebec, the income-averaging annuity allows artists to spread their income over a period of up to seven years, which is actually rather long. Take the example of a director who directs one film every two years. Thanks to this measure, they can spread their income over several years, and this enables them to receive a fixed income each year and set their budget better.

Nothing like this exists elsewhere in Canada at present. It is not recognized by the Canada Revenue Agency. So that makes Quebec's measure a bit less attractive. If there were harmonization between the levels of government and the federal government also offered this, it would certainly become more attractive for professional artists in Quebec.

**Mr. Martin Champoux:** Suppose that the measure adopted by the federal government allowed for income to be averaged over four years, while the averaging can be over seven years in Quebec. Will that not become a mishmash or an incomprehensible hodgepodge for artists when they go to do their tax return?

**Mr. Philippe Beaulieu:** I think so, yes. When the rules being applied are not necessarily the same, it leads to a lot of confusion, particularly when it is often the case that artists have somewhat limited knowledge of tax law, given that they are, quite rightly, focused on creating. After all, that is the field in which they studied and that is their vocation.

If the two measures don't provide for exactly the same averaging periods, it could certainly create some form of confusion when it comes to tax matters.

**Mr. Martin Champoux:** Earlier, you said something else that completely blew me away: when artists receive grants for projects that are spread over more than one year, the portions of those grants that have not yet been spent are still subject to tax. Is that right?

**Mr. Philippe Beaulieu:** That's right.

**Mr. Martin Champoux:** That's unbelievable.

**Mr. Philippe Beaulieu:** Maybe three or four years ago, the Canada Council for the Arts, whose representatives you heard just before me, allowed artists to spread their fellowships over a maximum of two years, based on progress on their projects. For example, if they receive a fellowship of \$40,000, they can decide to receive an initial payment of \$10,000 in the first year and a second of \$30,000 in the second year.

**Mr. Martin Champoux:** An artist may decide that the entirety of their fellowship be paid in the first year, but any number of unknowns may still arise. For example, a supplier may fail to deliver products on time, or a project may be delayed for some reason. In those cases, the artist is penalized. So we agree that this needs to be fixed.

**Mr. Philippe Beaulieu:** Yes indeed.

**Mr. Martin Champoux:** I'm going to ask you one last question quickly, since I have barely a minute left.

You suggested that Quebec businesses dedicate 1% of their revenue to art. That would be fine if the same rule applied to all Canadian businesses.

What types of art would be covered by that measure?

**Mr. Philippe Beaulieu:** That is actually in connection with the construction of government and municipal buildings. It would affect all types of art, whether digital or visual, but it's primarily forms of art that people can see when they visit the sites. So we're talking about sculptures, paintings or permanent installations. These works could liven up otherwise austere premises, like courthouses, and bring culture alive for all visitors. The art would thus introduce a bit of colour into those sites and would become accessible to the general public. This is really a very important measure.

**Mr. Martin Champoux:** Thank you, Mr. Beaulieu.

**The Vice-Chair (Mr. John Nater):** Thank you.

[English]

Mr. Julian, the next round is yours for six minutes.

[Translation]

**Mr. Peter Julian:** Thank you, Mr. Chair.

I would like to thank the witnesses for their testimony today. We hope they are safe and healthy in spite of this sixth wave of the pandemic that is currently hitting the eastern part of Canada.

[English]

I would like to start, Mr. Dimitrakopoulos, with you. Thank you for your presentation.

Could you provide to the committee, either now or later, figures from the last completed tax year—that would be 2020—on the total value of grants declared by artists and the total value of the grant exemptions that were provided by all artists?

• (1720)

**Mr. Costa Dimitrakopoulos:** I don't have those figures offhand, but I can get that information for you.

**Mr. Peter Julian:** Okay. Thank you.

My next question may have the same result. You've been very careful—and thank you for that—to explain to us the definition between “contract of services” and “contract for services”, which is an employee or the self-employed.

Does the Canada Revenue Agency keep, statistically, the number of artists who file income tax returns and the percentage of those who file under “contract of services”—in other words, those who are considered employees—and those who are considered self-employed?

**Mr. Costa Dimitrakopoulos:** Once again, I don't have the statistics, but I will try to get them for you.

**Mr. Peter Julian:** This has been a problem systematically in other sectors. One example that hits me is people with disabilities across this country. If you file with the CRA from a provincial disability program, you're actually not treated differently by the CRA. That became a major problem when we were looking at pandemic relief and supports going to people with disabilities. Most people with disabilities aren't even counted in the CRA system.

Are artists tagged in the CRA database, so that we know who they are and can identify the answers to these kinds of questions?

**Mr. Costa Dimitrakopoulos:** For certain deductions that go to artists, the CRA would know that. In terms of all artists and whether they're tagged or not, I do not know. I will have to get back to you on that.

**Mr. Peter Julian:** That would be very helpful, because we've seen this in other areas, where the CRA systems have been deficient. It would be helpful for us to know that.

You were very helpful in your response to the question from Mr. Housefather about the series of exemptions or credits that apply to artists, with everything from instruments and equipment to makeup and photos. Do you have, and can you provide to the committee, the total value of those for the tax year 2020, or the most recent tax year when you have those figures available?

**Mr. Costa Dimitrakopoulos:** I do not have those figures available, but I will do my best to get them for you, if they're available.

**Mr. Peter Julian:** Okay. That would be helpful as well, for the same reason that the other questions are helpful for our report: to really get a sense of how the tax system works now.

This is a more sensitive subject that I'm going to bring up, which is compliance activities. As you're probably aware, the NDP has been very critical of the lack of compliance activities with the ultrarich in this country. The Parliamentary Budget Officer values the annual loss—because of that refusal by the ultrarich to comply—to be \$25 billion a year in tax dollars that go to overseas tax havens, for example.

You talked specifically about compliance activities for artists. I would like to know more about how the CRA ensures compliance by artists, even though, quite frankly, many have been critical of the

agency's refusal to push the ultrarich in this country to comply with the similar tax system.

Can you give us a sense of what that means in terms of compliance? What is the number of audits that are conducted on artists? What penalties applied to artists over the last few years or over the last tax year?

**Mr. Costa Dimitrakopoulos:** I do not have the data in terms of the number of audits and the value of the audits. What I can say is that, as the administrator, we try to carry out our compliance activities in order to help ensure that everyone, including artists, respects the law as intended by Parliament.

What we have tried to do, as an administrator, is help artists. For instance, over the past two years during tax filing season, we have a liaison officer service that offers free virtual support and guidance either by video conference, phone or webinar to small businesses and self-employed individuals, including artists, to help them understand their tax obligations and help them to avoid common errors that would end up costing them both time and money.

Over the past couple of years during tax filing season, liaison officers have provided seminars to members of the Canadian Artists' Representation. The information was tailored towards artists and writers and included information regarding deductible expenses, how to correctly report income as self-employed individuals as well as information on COVID-19 benefit programs, CRA's online services and key information about tax filing.

• (1725)

**The Vice-Chair (Mr. John Nater):** I do have to stop you there, Mr. Dimitrakopoulos. We are running short on time, but maybe there might be a little bit of time left. If the committee is okay, we'll do a lightning round here of three minutes, three minutes, two minutes and two minutes, and 10 minutes for Mr. Champoux.

**Some hon. members:** Oh, oh!

**The Vice-Chair (Mr. John Nater):** We'll start with Mr. Waugh for three minutes or less.

**Mr. Kevin Waugh:** Thank you, Chair.

I have a question for the CRA, because our office is inundated every tax season. On the interpretation, some, when you talk to CRA representatives, have a different interpretation from others. I know you're doing the webinars and so on, but is that a problem when you talk about the specialized area that we have right now in artists? We have Mr. Beaulieu on, and he seems to be very well-versed in the artist sector, but I can tell you there would be more who would not understand the artist sector, and then, deduction-wise, it's all based on interpretation.

Costa, I would like you to address that, if you don't mind, for the committee.

**Mr. Costa Dimitrakopoulos:** Over the past few years, other than the liaison officer service, we've also tried to consolidate information concerning artists and writers. We put out what we call an income tax folio for artists and writers that consolidates information about their tax obligations, the various deductions that are available and the various rules that affect artists and writers. We try to update that folio when there are changes in the legislation or when there are new positions taken.

We hope that, by doing that, people can find a repository of information in one place that represents CRA's views on artists and writers and the taxation of artists and writers.

**Mr. Kevin Waugh:** Mr. Beaulieu, as an individual, a CPA, you must see people fall through the cracks. You seem to me very professional in this aspect of the CRA. I would say 95% of others in this country would not share your interest, and I can see that many artists would not get their full credit in this country because of it.

Could you address that, Philippe?

[Translation]

**Mr. Philippe Beaulieu:** Thank you for the question.

The arts are not something most accountants are familiar with. Our clients are ordinarily made up of large and small businesses, whose needs are completely different from the needs of professional artists.

Professional artists' incomes are unique. As Mr. Dimitrakopoulos from the CRA said, there is a folio that explains the various deductions that may apply to artists. That is a very important document. In fact, I refer CRA agents to it when they call me with questions about my clients' accounts. There is actually a fairly significant lack of knowledge about artists' situations and the tax deductions they are entitled to.

I have the opportunity to provide training at various artists' centres throughout Quebec to help artists be more familiar with the deductions that apply very specifically to their field.

So there is actually a fairly significant lack of knowledge. Certainly, putting a little brochure...

• (1730)

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Beaulieu. Forgive me for interrupting you, but we are going to start a new round of questions.

Mr. Louis, you have the floor for three minutes.

[English]

**Mr. Tim Louis:** Thank you, Mr. Chair.

Thank you to all the witnesses. I appreciate you being here, and I appreciate your expertise.

Mr. Dimitrakopoulos, maybe I will start with you. We have heard today, and we have heard before, that it's common for artists to spend years working on projects and then only get paid once a work is released. We were talking about this today. Because artists and performers see fluctuations in their activities from year to year, they are eligible for carry forward allowable expenses, which allow

artists to deduct travel and promotional expenses to lower tax liability.

I would like to know if more can be done. It still poses a greater tax burden on individuals whose income is irregular and fluctuates from year to year over that of people who have a steadier income.

Can you tell this committee if that idea of income averaging has been something that you have researched?

**Mr. Costa Dimitrakopoulos:** I'm aware of the question of income averaging, but I would respectfully submit that the question being asked is outside the scope of the mandate of the CRA. We deal with the implementation of the Income Tax Act as is. The Department of Finance would be in the best position to respond to your question, as the Department of Finance is responsible for developing and evaluating federal tax policy and amending the Income Tax Act.

**Mr. Tim Louis:** Okay, no problem there.

Maybe I could ask it this way. Are there any other sectors in our economy in Canada that do use income averaging?

**Mr. Costa Dimitrakopoulos:** I'm not aware of a particular other segment that does income averaging.

**Mr. Tim Louis:** I wasn't aware myself. I just wanted to clear that up.

Maybe I could then ask Monsieur Beaulieu. There are different types of income averaging. I have looked into block averaging, general income averaging, general forwarding averaging.

Which one is Quebec looking into? As an expert on taxes for artists, do you have a preference?

[Translation]

**Mr. Philippe Beaulieu:** There would have to be the possibility of averaging exceptional income over a maximum of seven years, at the artists' discretion. The artists have to be able to choose the averaging period they want within the seven-year period.

Certainly, accountants will advise artists to spread the income over the most possible tax years, to provide them with a stable income base for several years. That guarantees them that they will be paid a certain income in the form of an annuity for each of those years.

That measure would be tremendous if it were applied in the rest of Canada too. It would mean that artists Canada-wide would avoid having peaks and valleys in their income. Arts projects vary widely from one year to the next, depending on the artists' production. This annuity would provide them with a degree of income stability.

**The Vice-Chair (Mr. John Nater):** Thank you.

Mr. Champoux, you have the floor for two minutes.

**Mr. Martin Champoux:** Thank you, Mr. Chair.

Today, we are completing this study on the federal government's Status of the Artist Act.

For decades, artists and the cultural community have been pressuring to improve the status of artists.

In 1971, the federal government released the Disney report, the first complete picture of the economic problems experienced by Canadian artists. Nothing came of it.

In the early 1980s, the Federal Cultural Policy Review Committee, the Applebaum-Hébert Committee, was created. The committee was to examine the status of the artist, but also do a complete review of Canada's cultural institutions and policies. In the report they submitted in 1982, the commissioners noted that in spite of the pressure from the arts community and the extraordinary contribution made by artists to Canadian life, artists' living conditions were virtually unchanged.

Another task force was created a little later, and in 1986 it released the results of its work in the Siren-Gélinas Report. We're talking about Paul Siren and Gratien Gélinas. Mr. Gélinas is a legend in Quebec. The report proposed a number of amendments to the Income Tax Act and proposed to offer better financial security for artists, including by the income averaging that Mr. Beaulieu has talked about today.

In 1989, the Standing Committee on Communications and Culture created the Subcommittee on the Status of the Artist and directed it to review the numerous earlier reports on issues relating to the status of the artist. In 1990, the report was tabled. The federal government then committed to enacting legislation on the status of the artist. A host of recommendations were made that the government committed to acting on. Finally, in 1992, the Status of the Artist Act, a law that is too toothless to eat a bowl of soup, was born.

To sum up, our committee is concluding this study today, and, quite frankly, I'm a bit concerned to see that we are still going to be making recommendations to the government that may not see the light of day or that will be applied piecemeal and have no teeth.

I will conclude by quoting the 1982 Applebaum-Hébert report: "the income of many, if not most, of these artists classifies them as highly-specialized, working poor."

If we do nothing, that's how things will stay. Our artists deserve better.

Thank you.

• (1735)

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Champoux.

Mr. Julian, you have the floor for about two minutes.

**Mr. Peter Julian:** Thank you, Mr. Chair.

We undertook this study precisely in order to improve the situation of artists in Canada. Over the course of our meetings, we saw that our artists were not getting enough help to change their situation. Other countries are much more advanced than Canada in this regard.

[*English*]

Mr. Chair, it is very true that after this study, after having numerous witnesses tell us how difficult it is to be an artist in Canada today and many institutions admit as well the difficulty of the artist's life, given that this is so extremely important for our cultural future in our country, the government needs to take this seriously and start to make the changes that other countries have made to actually provide for a solid basis for our artists in this country. I'm certainly hoping that we will see that difference, that shift, in how the government looks at supporting our artists. It is absolutely fundamental.

[*Translation*]

I'm now going to take a few seconds to ask Mr. Beaulieu some questions.

We have heard a lot of things from the Canada Revenue Agency about the support given to artists. Do you think the framework in place at the CRA is sufficient to support our arts community?

**Mr. Philippe Beaulieu:** Thank you for the question.

The CRA could, with the Department of Finance, introduce new measures to provide more support for Canadian artists, such as an income-averaging annuity for arts income and a tax deduction for copyright income. Those measures, which Revenue Québec offers artists, are actually important for them and improve their financial situation on an annual basis.

**The Vice-Chair (Mr. John Nater):** Thank you, Mr. Beaulieu and Mr. Dimitrakopoulos.

[*English*]

We appreciated your comments and thoughts today on this important study.

If there's nothing further for the good of committee, we will adjourn.

The meeting is adjourned.







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