

GUIDELINES FOR "OUTSTANDING SIGNIFICANCE AND NATIONAL IMPORTANCE"

The following guidelines were developed in 1994 as the result of national consultation to assist designated institutions when preparing statements for applications for certification for income tax purposes, explaining why cultural property is of "outstanding significance and national importance."

Pursuant to section 11 of the *Cultural Property Export and Import Act*, cultural property, which includes an object, collection or assemblage, may be of "outstanding significance and national importance":

- by reason of its close association with Canadian history or national life; [and/or]
- its aesthetic qualities; [and/or]
- its value in the study of the arts or sciences.

NOTE: While not all of the criteria may be applicable to all types of cultural property, applicants are encouraged to address as many of the criteria as possible.

1. Regional, Provincial, and National Factors

Objects and/or collections with regional or provincial significance can be considered to be of "outstanding significance and national importance" if their importance to the region, province, nation or ethnocultural community is demonstrated. This is based on the recognition that Canada includes many regions, that regional differences do exist, and that objects produced within a region contribute to national identity. The important factor is to make the case from the perspective of the institution - why the cultural property is of "outstanding significance and national importance" for the institution accepting the donation or making the purchase. Each application for certification for income tax purposes must include the reasons why the particular cultural property meets the criteria of "outstanding significance and national importance."

2. Pertinence

The pertinence of cultural property is a primary consideration when determining if it is of "outstanding significance and national importance". Pertinence may be considered from several perspectives: pertinence to the acquisition mandate of the institution and/or to other objects in the collection. It is essential that these relationships be clearly demonstrated when addressing "outstanding significance and national importance."

Example: A painting created by an artist during his youth might be significant in a collection of his early works that would illustrate his development as an artist, while the same painting would not necessarily be of "outstanding significance" in a collection where this was the only work by the artist.

3. Association with Other Objects (Collections, Assemblages and Archival Fonds)

A distinction should be made between a collection and an assemblage of cultural property. A "collection", whether comprised of works of art, scientific specimens or archival material, is usually considered to be focussed and developed around a specific theme or the result of "connoisseurship" and careful selection. An "assemblage", in contrast, tends to reflect the collector's diverse interests and may contain objects which have no relevance to other objects in the group, or the acquisition mandate of the collecting institution. An archival fonds, albeit diverse, is an organic unit that documents the function or activity of an individual, association or corporation; it is not considered to be an assemblage.

Collections may also be uneven in terms of their quality and the significance of the objects found therein. As a result, it is necessary to demonstrate that "the whole is greater than the sum of the parts", that is, an object may not be significant by itself but becomes significant because of its relationship to the other objects in the collection.

In some cases, not all objects within an assemblage, collection or archival fonds may be determined to be of "outstanding significance and national importance" and the Review Board may request an institution to cull what has been submitted for certification. If this occurs, a tax receipt for a charitable donation can be issued by the recipient institution for those items that are not certified as cultural property.

4. Significance of the Maker/Author/Collector

The history of ownership or provenance of an object can contribute to its "outstanding significance and national importance", as association with an individual or an event can add historical importance and "context". Relevant biographical information about the "maker", author or collector (if "known") should be provided, including information explaining why the creator and/or the body of work is significant.

NOTE: Not all works by a nationally known artist are automatically of "outstanding significance and national importance". It is recognized that a major artist can produce works which are not of "outstanding significance and national importance", while an artist who is known regionally can produce a work which is truly of "outstanding significance and national importance".

5. Significance of the Object

The significance of the object must be addressed in conjunction with other criteria for "outstanding significance and national importance". Information must also be provided about why the cultural property is important, whether it is because of its symbolic, representational, inspirational, commemorative or other value.

6. Archival, Documentary or Research Value

When describing the "outstanding significance and national importance" of cultural property that is acquired primarily for its archival, documentary or research value, the scientific, social, historic or evidential value must be explained.

7. Authenticity/Attribution

Only authentic objects may normally be certified as cultural property. Where an object is attributed to an individual, school, culture, period, workshop, or geographic region, a detailed statement explaining the reasons for the attribution must be provided.

If certification is being requested for historical transcripts of documents or acknowledged fakes or forgeries, the fact that these objects are not authentic originals must be stated and their significance carefully explained. Additional information about why certification is being requested for fakes and forgeries must be provided.

All documentation that is relevant to, or contains information about, the authenticity of an object must be made available to the appraisers at the time the appraisal is being done. The appraiser's report must make reference to this information and any reservations it contains.

8. Aesthetic Qualities

Aesthetic qualities are an important consideration when determining if the cultural property is of "outstanding significance and national importance". In the event of cultural differences in the interpretation of aesthetics, these differences should be clearly identified in the discussion.

9. Condition

Condition may affect both the fair market value and the Board's determination with respect to "outstanding significance and national importance". Applications for objects that are in a state of deterioration or require extensive conservation treatment should include both a condition report and an expanded statement explaining the steps that will be taken to ensure that the cultural property, or the information it contains, will be preserved.

10. Rarity

The rarity of an object may also be a factor when determining its "outstanding significance and national importance". Information should therefore be provided about whether the object is unique, rare or well-represented in Canadian collections. Information about how the object being acquired complements material already in Canadian collections should also be included.

11. Multiple Copies

Cultural property that exists in multiple copies, or is mass produced, can be considered to be of sufficient significance or importance if other criteria are adequately addressed. The Review Board reserves the right, however, to determine that an example of a multiple work is of "outstanding significance and national importance" in the context of one institution's collection, while the same work might not fulfil these criteria in another collection.

The size of the edition must be provided, and could affect the Board's determination. Normally, not more than two copies of a recently created object per institution will be considered to be of sufficient significance and importance unless other factors, such as age and rarity, support the argument for certification.

12. "Canadian Content"

Both Canadian and non-Canadian cultural property may be of "outstanding significance and national importance".

13. Medium

The medium must be provided in the "Description" section of the application form, but is generally not a consideration for determining "outstanding significance and national importance". If the medium is a consideration, this must be explained.

14. Recent Works

Works created within three years of the date that certification is requested will not normally be considered to be of "outstanding significance and national importance". Requests for certification of cultural property created within the last three years require additional argumentation to substantiate the "outstanding significance and national importance" of the artist/author/maker and object, and to demonstrate that the object in question clearly meets these criteria.