

Approval Date: August 28, 2008

Parent Policy: [Museums and Collections Policy](#)

Certification of Museum Objects and Collections as Cultural Property Procedure

| | |
|---|--|
| Office of Administrative Responsibility: | Museums and Collections Services |
| Approver: | Provost and Vice-President (Academic) |
| Scope: | Compliance with University procedure extends to all members of the University community. |

Overview

The Cultural Property Import and Export Act regulates the import and export of **cultural property**, and provides special tax incentives to encourage Canadians to donate **objects** of outstanding significance and national importance to public institutions in Canada. Public institutions eligible to receive cultural property are designated by the Minister of Canadian Heritage, on the basis of professional standards and legal requirements. The University of Alberta Museums has a **Category “A” designation** and is therefore eligible (1) to acquire **certified cultural property**, (2) to apply for grants to acquire cultural property, and (3) to present objects to the **Canadian Cultural Property Export Review Board (CCPERB)** for certification. Applications to the Canadian Cultural Property Export Review Board are made through the Department of Museums and Collections Services.

Purpose

The purpose of this procedure is:

- to ensure the success of applications for certification of museum objects as cultural property;
- to ensure retention of the University of Alberta Museums Category “A” designation;
- to ensure donor satisfaction with all transactions associated with the donation process.

PROCEDURE

1. CERTIFICATION OF CULTURAL PROPERTY

a. Museums and Collections Services is responsible for the coordination and submission of all applications for certification of museum objects as cultural property, on behalf of the University of Alberta, to the Canadian Cultural Property Export Review Board (CCPERB).

b. All University **units** or individuals representing the University of Alberta who receive requests from donors for certification of museum objects as cultural property must contact Museums and Collections Services.

c. Donors requiring information on cultural property certification should contact Museums and Collections Services.

2. UNITS WITH REGISTERED COLLECTIONS OF MUSEUM OBJECTS

a. Only units with registered **collections** of **museum objects** are authorized to accept museum objects that are eligible for certification as cultural property.

- b. If a donor requests certification, or if the unit's Academic Curator responsible for the relevant collection recommends certification, the unit submits a Certification of Museum Objects as Cultural Property Request Form to Museums and Collections Services.
- c. Museums and Collections Services' staff assess the request against required criteria, and advise the unit of the outcome of the assessment. A decision whether or not to proceed with certification of museum objects is then made by Museums and Collections Services in conjunction with the unit.
- d. If a decision is made not to proceed with an application for certification, the unit notifies the donor where applicable.
- e. If a decision has been made to proceed with an application for certification, Museums and Collections Services meets with the unit to determine documentation required for the application, and to identify timelines in accordance with the CCPERB schedule.
- f. Units must provide all required documentation for the application for certification to Museums and Collections Services at least three weeks in advance of the deadline set by Museums and Collections Services, or the application may not be submitted.
- g. The Executive Director, Museums and Collections Services, ensures all documentation is complete, meets requirements set by CCPERB, and signs the application.
- h. Museums and Collections Services submits the completed, signed application for certification of museum objects to the **Moveable Cultural Property Secretariat**.
- i. The Movable Cultural Property Secretariat notifies Museums and Collections Services in writing of the CCPERB decision. The Movable Cultural Property Secretariat also notifies the donor.
- j. Museums and Collections Services sends copies of the determination to the Unit receiving the donation.
- k. Museums and Collections Services sends copies of the determination and a request to Advancement Services for an income tax receipt to be issued to the donor by the University.
- l. Units must retain any object certified as cultural property for a minimum of 25 years from the date of certification. Failure to do so will result in a tax-related penalty imposed on the University by the Canada Revenue Agency.

DEFINITIONS

| | |
|--|---|
| Any definitions listed in the following table apply to this document only with no implied or intended institution-wide use. [▲Top] | |
| Cultural Property | Any item that, regardless of its place of origin, may be considered important from an archaeological, prehistorical, historical, artistic or scientific perspective, can be considered "cultural property." |
| Object(s) | An artifact or specimen. Artifacts are objects created, manufactured or produced by humans; a product of human art, craft or workmanship. A specimen is an individual or part that serves as an example of a class or whole; refers to an individual plant or animal or piece or a mineral, etc. collected and used for scientific or educational purposes. |
| Category "A" Designation | Designation of institutions and public authorities under the <i>Cultural Property Export and Import Act</i> is a means of ensuring that institutions applying for cultural property grants and loans, or for Cultural Property Income Tax Certificates (T871s), meet certain legal, curatorial and environmental requirements. Category 'A' designation is granted for an indefinite period of time to institutions and public authorities that are well established and meet all of the criteria for designation. They are eligible to make applications to the Canadian Cultural Property Export Review |

| | |
|--|---|
| | Board to have cultural property acquisitions certified for income tax purposes and to apply for Movable Cultural Property Grants to assist with the acquisition of cultural property objects that exist outside Canada or that are threatened with export. |
| Certification of / Certified Cultural Property | Cultural property that has gone through the certification process and been designated, by the Canadian Cultural Property Export Review Board, as being of outstanding significance and national importance. Certification includes a determination by the Board regarding the fair market value, for income tax purposes, assigned to the object. |
| Canadian Cultural Property Export Review Board (CCPERB) | An independent tribunal of the Department of Canadian Heritage, established by the Cultural Property Export and Import Act, to make determinations regarding the certification of cultural property and the fair market value, for income tax purposes, assigned to certified cultural property. |
| Museums and Collections Services | The unit charged with the responsibility of ensuring that the University of Alberta is in compliance with this policy and associated procedures. |
| Unit(s) | A designation used to denote academic and non-academic Departments, Faculties, Schools, Institutes and Centres at the University of Alberta. |
| Collection (s) | Related objects and the information resources associated with them may be designated as a collection. A unit may have one or more collections of museum objects within its jurisdiction. |
| Museum objects / Museum objects and collections | <p>Museum objects and collections are rare and unique, and hence irreplaceable, or represent declining or limited resources. The museum objects and collections governed by this policy shall include, but may not be limited to:</p> <ul style="list-style-type: none"> - objects acquired by University staff and students, current and past, as part of their teaching, research or curatorial activities at the University, and for which the University holds title; - objects acquired by the University that relate to its mission, history, and teaching and research programs, and for which the University holds title; - objects acquired by University staff and students, but which are the property of the Crown and are held at the University; - information resources that provide documentation for an object or collection. <p>Exceptions to the above include:</p> <ul style="list-style-type: none"> - living material; and - objects that may normally require replacement after study or research. |
| Movable Cultural Property Secretariat | Administrative services to the Canadian Cultural Property Export Review Board are provided through the Department of Canadian Heritage by the Movable Cultural Property Secretariat. |

FORMS

Should a link fail, please contact uappol@ualberta.ca. [[▲Top](#)]

Certification of Museum Objects as Cultural Property [Request Form](#)

RELATED LINKS

Should a link fail, please contact uappol@ualberta.ca. [[▲Top](#)]

[Cultural Property Export and Import Act \(1985\)](#) (Department of Justice)

[International Council of Museums Code of Ethics for Museums](#) (ICOM)

[Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property](#) (UNESCO)