



Canadian Cultural Property  
Export Review Board

Commission canadienne d'examen des  
exportations de biens culturels

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**PROTECTED**

April 11, 2014

See attached list of donors

Ref.: 2013-0516 "Book Collection of Photographs", circa 1971 - 2012, by Annie Leibovitz

Dear Sirs/Madams,

The Canadian Cultural Property Export Review Board met from March 25 to 28, 2014 and considered the above application for certification of cultural property.

After giving careful consideration to this application, the Review Board concluded that the 762 vintage file prints meet the criteria of "outstanding significance and national importance", set out in the Cultural Property Export and Import Act and determined that the proposed value of \$1,642,657.93 CAN represents the fair market value.

The enclosed Cultural Property Income Tax Certificate (T871), as well as the official receipt from the institution that received your gift, should be attached to your income tax return.

With respect to the remaining works in this collection, the Review Board concluded that they do not meet the criteria of "outstanding significance and national importance" as set out in the Cultural Property Export and Import Act. The Review Board is therefore not in a position to certify these works as cultural property for income tax purposes. Please be advised that this decision is final and, contrary to determinations of fair market value, not subject to redetermination. The Review Board nonetheless wishes to remind you that the Art Gallery of Nova Scotia may issue an official receipt for income tax purposes for the subject property, where the conditions for issuing such a receipt have been met.

If this determination is deemed not acceptable, you may request that the Review Board redetermine the fair market value of the cultural property. Any such request must be made in writing within 12 months after the day on which notice of the determination was given. The deadlines for receipt of redetermination requests are posted online at: [www.pch.gc.ca/mcp](http://www.pch.gc.ca/mcp). While it is not necessary to submit additional information with a request for redetermination, it is strongly recommended. Only one redetermination will be made by the Review Board unless the circumstances of a particular case require otherwise. If you require further assistance, please do not hesitate to contact the Review Board Secretariat and cite the above reference number.

In closing, may we take this opportunity to thank you for your important contribution to Canada's heritage.

On behalf of the Review Board,

Delphine Bishop  
Director  
Secretariat to the Review Board

Attachment

c.c.: Mr. Ray Cronin, Director and CEO, Art Gallery of Nova Scotia, PO Box 2262-1723 Hollis Street, Halifax, Nova Scotia B3J 1V9 (without attachment)  
Canada Revenue Agency

Canada

