<table>
<thead>
<tr>
<th>SECTION</th>
<th>SUBJECT</th>
<th>COMMENT/PROPOSED AMENDMENT</th>
<th>RATIONALE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART 1</td>
<td></td>
<td></td>
<td>FOR CLARITY THE CONCERNED CITIZENS GROUP (CCCG) will appear on these comments to the proposed amendments as The CCCG’s View:</td>
</tr>
<tr>
<td>2</td>
<td>Interpretation (a)</td>
<td>“approved cultural agency” definition to now read: “approved cultural agency means (a) The National Cultural Foundation (b) An entity approved by the Minister for the purposes of: (i) obtaining concessions under this Act, or (ii) obtaining funding under this Act (iii) Registering cultural practitioners”</td>
<td>There is a concern that entrepreneurs and practitioners have to compete with government agencies for funding. The CCCG’s View:: Section 1 (2) (a) NCF shall not be the approved cultural agency. The alternative is to form an association comprised of private and public sector representatives including 2 persons from each cultural sector, 2 business people and 2 lawyers. This association is arms length from the state. Possibly work with the BCSI.</td>
</tr>
<tr>
<td>2</td>
<td>“approved film producer”</td>
<td>“Approved producer of audio-visual content”; and in every instance of the word “film” change to “audio-visual” “resident of Barbados” to be clearly defined</td>
<td>The term “audio-visual” considers the changes in media, including “digital media” in the audio-visual sector. The CCCG’s View:: Section 2 Approved film producer - needs to be an Independent board who will make</td>
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</table>
| 2 (b) | Term “cultural practitioner” | Include “cultural entrepreneur” in every relevant instance in the document with “cultural practitioner” | 1. The use of the term connotes/denotes pursuit of business and economic activity in concert with the development of a cultural industries or creative economy  

The CCCG’s View: Section 2 (b)  
Cultural entrepreneur cannot be the term used – it needs to include people or groups that are only cultural practitioners. |
|   |   |   |   |
| 2 | “cultural goods and services” | Change to read “cultural goods and services” means goods and services which result from…” | Goods are tangible commodities such as products and materials; services are the intangible equivalent of goods  

The ACCCG’s View: Section 2 (b)  
Cultural goods and services – definition is too vague. Needs to be enhanced. |
The industry requires protection in terms of the values, identities and cultural space that a country has. UNESCO created enabling legislation to provide for cultural values, norms and mores.

<table>
<thead>
<tr>
<th></th>
<th>“cultural industries”</th>
<th>Definition to read: “cultural industries” include those enterprises which provide the general public with commercially viable cultural goods and services that are developed for reproduction and distribution to mass audiences in the following areas:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>“arts and culture”</td>
<td>“arts and culture”:- performing arts, visual arts, literary arts, photography, craft, culinary arts, libraries, museums, galleries, archives, heritage sites, festivals and art supporting enterprises;</td>
</tr>
<tr>
<td></td>
<td>“design”</td>
<td>design:- advertising; architecture, web and software, graphics;</td>
</tr>
</tbody>
</table>

All Barbados’ cultural industries policy documents carry this definition.

Part 2.2.(a)
The CCCG’s View:: Culture cannot be defined only in terms of its income earning capacity. This needs to include work that pushes the boundaries of creative expression. One cannot assume that every creative person aspires to be an entrepreneur and every creative gesture becomes ‘commodified’ as a product.
<table>
<thead>
<tr>
<th>2</th>
<th>“cultural practitioner”</th>
<th>As in 2(b) above;</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 (a)</td>
<td>Is involved in the business of enhancing</td>
<td>“is involved in the business of developing the arts and cultural industries”</td>
</tr>
<tr>
<td>2 a,b,c</td>
<td>Use the word “or” instead of the word “and” (c) is registered with an approved cultural agency</td>
<td>The use of the word “and” suggests that the cultural entrepreneur must be all three of these things, not either one or the other</td>
</tr>
</tbody>
</table>

The CCCG’s View: Part 1. Section 2 a,b,c. Use ‘to enhance’, and ‘unsustainable development’. It appears that typo corrections are superficial and more basic issues need to be addressed.

The CCCG’s View: Section 2 (a, b, c) Use
<p>| | | | |</p>
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<tbody>
<tr>
<td>2</td>
<td>“investor”</td>
<td>Include the term “investor”, defined to mean an individual, company, partnership or unincorporated body that is Barbadian, registered in Barbados or is majority Barbadian owned, that invests in a cultural project or a registered practitioner/entrepreneur</td>
<td>Nothing in the Bill speaks specifically to individuals or entities which have money they may want to invest in the development of the creative sector, or in a creative project, but which may not be a cultural entrepreneur or practitioner. They must be Barbadian owned or registered in Barbados. The CCCG’s View: Section 2 – Investor – This may hamper investment. The term needs to be redefined as it is limited and restricting for those wanting to partner/invest or do work in Barbados. Investors are welcomed if they hire local expertise and engage in training of local talent. Local talent must be available and of certain standard – who determines what is good enough. Also in the event local talent in a specific area is not up to standard, talent may be sourced externally with a view to ensuring that ours is indeed brought up to standard.</td>
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</tbody>
</table>
### Part II

<table>
<thead>
<tr>
<th>3 (1), (2)</th>
<th>Establishment of Creative Industries Committee</th>
<th>Establish instead a Creative Industries Development Unit or Agency (CIDU). ¹</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>The CIDU would function for Creative Industries development in a capacity similar to the Barbados Tourism Authority and the Barbados Tourism Investment Inc. The CIDU would be responsible for all the points highlighted in 4(a-e), and other duties as needed and identified. The CIDU would be established under the National Cultural Foundation, according to The Foundation Act (1984) Cap 380B.</td>
</tr>
</tbody>
</table>

The CCCG's View: The CIDU cannot be established under the NCF. The NCF should retain its original mandate of development. They do not operate at the professional level properly. We propose that an independent arts association be formed separate and distinct from the CIDU.

Once the cultural community supports an agreed vision, this vision should not change when a new government enters office. The vision may however be amended in collaboration with credible practitioners and on approval of the

---

¹ Refer to section 10.1.11 – 10.1.12 of the National Policy for Cultural Industries Development in Barbados
<table>
<thead>
<tr>
<th>4. (a-e)</th>
<th>Functions of the Committee</th>
<th>The CIDU would be responsible for all the points highlighted in 4(a-e), and other duties as needed and identified.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The CCCG’s View:</strong></td>
<td>4 a-e. The approving entity cannot be set up under 1984 NCF rules. Again the CIDU cannot be under the auspices of the NCF.</td>
<td></td>
</tr>
<tr>
<td><strong>Topic 4b</strong></td>
<td>Funding information must be made public. For example, there is no knowledge how public funds are being disbursed. There must be transparency in terms of how/where public funding is allocated.</td>
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<tr>
<td><strong>The bill needs to be clear about the different ways in which they deal with the cultural entrepreneur versus the not for profit.</strong></td>
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<td><strong>A nurturing environment needs to be cultivated to encourage production.</strong></td>
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</table>

<table>
<thead>
<tr>
<th>4. (d) (i)</th>
<th>Inspection of books/records</th>
<th>The CIDU should inspect books/record which pertains only to the funded project.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>an individual, company, partnership or unincorporated body should not have to disclose ALL of its information if the “cultural project” is only one among several of their other projects which may not be receiving any benefits under the Act.</td>
</tr>
<tr>
<td>Part III</td>
<td>Approval of a Cultural Project</td>
<td>Use of the term &quot;entrepreneur&quot; is more inclusive. The CCCG’s View: Part 3.5.1. The contradiction here is that you are only using entrepreneur and need to use the term cultural practitioner as well at all times.</td>
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<tr>
<td>5. (1)</td>
<td>“A cultural practitioner or governmental entity…”</td>
<td>“A cultural practitioner, entrepreneur…”</td>
</tr>
<tr>
<td></td>
<td>“development of a cultural project may apply to the Minister”</td>
<td>“development of a cultural project the cost of $500,000.00 or more may apply to the Minister”</td>
</tr>
<tr>
<td>5. (2) (a)</td>
<td>“A cultural project includes work in…”</td>
<td>A cultural project includes work in (a) arts and culture (b) design (c) media</td>
</tr>
<tr>
<td>NOTE</td>
<td>5. (2) (b)</td>
<td>“the use of new technologies and the development of databases...”</td>
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<tr>
<td>NOTE</td>
<td>5. (2) (c)</td>
<td>“the training and professional development of”…</td>
</tr>
<tr>
<td>NOTE</td>
<td>5. (2) (j)</td>
<td>“aimed at stimulating economic activity and development”</td>
</tr>
<tr>
<td>NOTE</td>
<td>Part IV Duty Free Concessions</td>
<td></td>
</tr>
<tr>
<td>NOTE</td>
<td>14. (1)</td>
<td>Items set out in the Second Schedule</td>
</tr>
<tr>
<td>NOTE</td>
<td>Part IV Duty Free Concessions</td>
<td></td>
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</tr>
<tr>
<td>(2)</td>
<td>Consumption Tax</td>
<td>NEED TO VERIFY WHAT IT IS AND HOW IT IS RELEVANT AND IF NECESSARY TO INCLUDE</td>
</tr>
<tr>
<td>14. (2) (a)</td>
<td>Change the wording so that the scope of exemptions specifically refers to &quot;inputs&quot; alongside tools of trade; to read &quot;imports of equipment apparatus and materials&quot;</td>
<td>The CCCG’s View: Section (b) Should set up a manufacturing base for festivals and the cultural industry.</td>
</tr>
<tr>
<td>16</td>
<td>anyone</td>
<td>Correct English “any one”</td>
</tr>
<tr>
<td>Part V Income Tax Concessions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 19</td>
<td>NEW INPUT</td>
<td>Where an investor makes an investment in a registered practitioner or approved cultural project, in calculating the assessable income of the investor there shall be deducted an amount equal to 100% from their assessable income for</td>
</tr>
<tr>
<td>Section</td>
<td>Comment</td>
<td>Recommendation</td>
</tr>
<tr>
<td>---------</td>
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<tr>
<td><strong>20 (b)</strong></td>
<td>Property transfer tax</td>
<td>To verify if the tax is payable by the vendor or the purchaser</td>
</tr>
<tr>
<td><strong>21 (2)</strong></td>
<td>Resident of Barbados</td>
<td>Clearly define resident</td>
</tr>
<tr>
<td><strong>Section 26. (a)</strong></td>
<td>“…and train cultural practitioners and administrations”</td>
<td>Change administrations” to “administrators”</td>
</tr>
<tr>
<td><strong>Part VII</strong></td>
<td>Incentives for Film and Motion Pictures</td>
<td>Use the term “Audio-Visual production” instead of “film”</td>
</tr>
<tr>
<td><strong>31. (1-6)</strong></td>
<td>Film producer</td>
<td>Clarity needed on whether “film producer” in this section is the same as “approved film producer” defined in Section 2.</td>
</tr>
<tr>
<td><strong>31.4</strong> Training persons employed</td>
<td>Specify that trained or employed persons be Barbadian.</td>
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<td>--------------------------------------------------</td>
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</tr>
</tbody>
</table>

The CCCG’s View: Section 31 (1-6) One sector should not be favoured over another sector. We agree with these comments once they are applied across all sectors. This aspect of the bill seems to favour the film industry and is not acceptable.

The CCCG’s View: Section 31 (4) They cannot specify that trained personnel are only Barbadian in the event that Barbados does not have the specialty required for the project. The term Barbadian needs to be defined to include citizen, resident and Other.

<table>
<thead>
<tr>
<th>Second Schedule</th>
<th>Part I</th>
<th>Eliminate the need for this part of the Schedule. The language in the Bill can reflect that exemptions will be granted to imports used by bona fide practitioners on the Registry for the creation of bona fide cultural works</th>
</tr>
</thead>
</table>

By eliminating the need for a Schedule, there is more scope for the number and type of items which practitioners may exempt for

**Considerations:**
Other legislation that may need amending to effect this Act: Income Tax Act, Broadcast policy; Copyright legislation.

How are people of Barbadian descent living abroad to benefit from the legislation?

Incentives for those creative entities successful in the int'l market investing their monies back into the local economy, especially further investment in the local creative sector.

Constitution and Procedure of the Creative Industries Development Unit

The CCCG’s View:: Particularly recommends that customs officers are trained to keep abreast of changes in the creative industry. This aspect of the bill seems to favour the film industry and it is not acceptable that one industry be favoured over another. The term Barbadian needs to be defined to include citizen and permanent resident.

There are 2 fundamental points to be made: MOST IMPORTANTLY: A Cultural policy is required to support the Bill and 2. Broad national consultation cannot be said to have been a strong point in the development of the bill which purports to be a Cultural Industries bill. The bill should be framed within a rights-based framework.

Moreover, the Cultural Industries Development Fund information has been omitted. Why?

FURTHER NOTES FROM CCCG:

WE HOPE THAT THOSE AMMENDING THE BILL WOULD ALSO SEE IT FIT TO AMMEND THE VARIOUS TYPOS AND MISSPELLINGS IN SAME

BELOW ARE DETAILS OF VERY RELEVANT CCG NOTES ON POINTS OF THE BILL THAT HAVE NOT BEEN ADDRESSED IN THE ABOVE GOVERNMENT BILL AMENDMENTS.

1(a)

OBJECTS AND REASONS

This Bill would provide for (a)
The CCCG’s view: The establishment of a regulatory framework to facilitate and encourage the sustainable growth and development of cultural industries;

(b) funding for cultural projects; and
(c) duty free concessions and income tax benefits in respect of cultural projects.

The CCCG’s view: 1(a): Government must promote commercial affairs using policy as a tool *in an attempt* to safeguard identity, values and traditions of cultural goods and services. The regulatory framework is devoid of a cultural policy framework to inform and guide it. It needs to have a policy development framework, as well as the current funding/service delivery and tax reduced/exempt policy framework. Developing policy and funding projects should go hand in hand.

The framework ignores the rights-based framework asserted by UNESCO, the EU and other cultural policy shapers where “culture” and heritage are related to the theme of the right to “culture” framed as a human right and includes, but is not limited to: rights to access to “culture”, participation in “culture”, and the right to freedom of expression on “culture”. A structured dialogue would have ensured that local civil society actors, economists, academics, lawyers, technicians and “Creatives” are not only given a clear mandate to discuss and make recommendations.

There is need to affirm in this bill an ethical perspective that would provide the foundation for motivation and values to help ensure democratic and equitable participation in cultural development, diversity and dialogue. The current funding/financing policy framework is already overshadowed by the overwhelming powers given to the Minister in respect of approval, adjudication and administering of funds instead of an independent Committee.

Arrangement of Sections
Section
Part I
Preliminary
1. Short title.
2. Interpretation.

Part II
Establishment and Composition of the Committee
3. Establishment of the Committee.
4. Functions of the Committee.

2
Section
Part III

Approval of Cultural Project
5. Application for approval of cultural project.
6. Further information to be furnished by the applicant.
7. Interim approval of a cultural project.
8. Notification.
9. Form of interim approval.
10. Suspension or revocation of interim approval.
11. Order declaring approved cultural project.
12. Licensing of cultural project.
13. Effective date of licensing.

Part IV
Duty Free Concessions
14. Permit and exemption from duties and taxes.
15. Suspension or revocation of permit.
16. Incentives.
17. Prohibited uses.
18. Keeping of records of equipment, building material and supplies.

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Part V
Income Tax Concessions
19. Construction and furnishing of a new building or refurbishment and furnishing of an existing building.
20. Set-off of capital expenditure and exemption from property transfer tax.
21. Allowance in respect of artistic work.
22. Marketing.
23. Training.
24. Dividends.

Part VI
Cultural Industries Development Fund
25. Establishment and resources of the Fund.
27. Administration and management of Fund.
28. Reports.
29. Auditing of the Fund.
30. Investment in the Fund.

Part VII
Incentives for Film and Motion Pictures
31. Exemption from taxes.
4

Part VIII
Incentives for Heritage Building and Conservation
32. Concessions in respect of heritage building and conservation.

Part IX
Miscellaneous
33. Regulations.
34. Commencement.
An Act to provide for
(a) the establishment of a regulatory framework to facilitate and encourage the sustainable growth and development of cultural industries;
(b) funding for cultural projects; and
(c) duty free concessions and income tax benefits in respect of cultural projects.
ENACTED by the Parliament of Barbados as follows:

Short title.
Interpretation.

"approved cultural agency" means
(a) the National Cultural Foundation, the Barbados Museum and Historical Society, the Barbados National Trust, the National Art Gallery, the Film and Digital Media Commission; and
(b) any other entity approved by the Minister for the purposes of registering cultural practitioners and
governmental entities who wish to obtain concessions
under this Act;

"approved cultural project" means a cultural industries project that has been declared to be an approved cultural project
by the
Minister under section 5(2);

The CCCG’s view: What Are the criteria for approval of projects; Why does the minister have such overarching powers to
approve projects?

"approved film producer" means a film production company
incorporated under the Companies Act, that is controlled by
a resident of Barbados;

"arts and heritage facilities" means any building, service or
equipment utilised for the purpose of the arts or identified as having heritage
value;

The CCCG’s view: 2 (b) para (3): What is heritage value: (This is possibly explained later).?

"Committee" means the Cultural Industries Committee established
under section 3;

The CCCG’s view:: 2(b) para 4 : What is the difference in functioning of this Committee as opposed to functioning of the
NCF?

"Comptroller" means the Comptroller of Customs;

7

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Cultural Industries Bill 2011
"conservation" means the maintenance, preservation, restoration or reconstruction of heritage buildings, structures and areas of historic or aesthetic, architectural, cultural or environmental significance according to guidelines established by the local World Heritage Committee in collaboration with the Town and Country Planning Department;

The CCCG's view: 2(b) para 6: What is the local world heritage Committee? Does this exist and by this name?

"cultural goods and services" means goods which result from individual or collective creativity and activities aimed at satisfying cultural interests or needs;

The CCCG's view: : 2(b) para 7: This would seem to stand in opposition to the stated goal of a confined and finite approach in the framework about cultural goods and services for commercial ends only.

"cultural heritage" encompasses several main categories of heritage and includes
(a) immovable cultural heritage such as buildings, monuments and archaeological sites;
(b) intangible cultural heritage such as oral traditions, performing arts and rituals;
(c) natural heritage such as natural sites with cultural aspects - cultural landscapes, physical, biological and geological formations;
(d) underwater cultural heritage such as shipwrecks, underwater ruins and cities;

The CCCG's view: 2(b) para 8:

The heritage portfolio must be addressed for a broader and more in-depth range of meaning because of the different means of archiving through different publishing media, including broadcasting as well all documentary heritage, which needs a home of its own in addition to libraries and museums, historical buildings and parks.
Cultural heritage must also include local films, books products and goods derived from new technologies (these indeed will form part of the contemporary heritage and traditions of the future)

"cultural industries" include those enterprises which provide the general public with commercially viable cultural goods and services that are developed for reproduction and distribution to mass audiences and include products and services like films, videos, television programmes, musical instruments, sound recordings, commercial theatre, dance, books, magazines, newspapers, journals, popular music performance, software, CD-ROMs and other related products;

The CCCG’s view: 2 (b) para 9: goods and services: Goods and services may not always have commercial value as dictated by the central idea of cultural entrepreneurship, (formerly cultural practitioner) the focus of the bill. The first is broader; the second is more narrow inasmuch as they are commercial only. The bill is clear as to which it prefers i.e. “entrepreneurship” while promoting an obscure idea about sustainable growth and development of cultural industries.

2 (b) arts and culture: the distinction and unity between arts and culture is unclear. Design is presumed neither to be arts nor culture; likewise we can argue that media would form part of neither arts nor culture but is a sector quite independent of arts and culture. A much better and more modern designation is required. While it may be within the standard cultural industry policy documents it must be recognised that the evolving nature of cultural and creative industries requires much stronger and clearer application of the terms.

2 (b) para 9: In November 2001, the United Nations Scientific and Cultural Organisation (UNESCO) adopted the Universal Declaration on Cultural Diversity in Paris, France. The Declaration said in part that, “…culture should be regarded as the set of distinctive spiritual, material, intellectual and emotional features of society or a social group, and that it encompasses, in addition to art and literature, lifestyles, ways of living together, value systems, traditions and beliefs.” It also recognised that, “… culture is at the heart of contemporary debates about identity, social cohesion, and the development of a knowledge-based economy.”

It is suggested that the use of the word “Culture” in the draft CIB is without adequate definition and is inappropriate in the context of the Bill and ought to be substituted by a modern definition of culture comprising as in some other jurisdictions the arts and heritage but also broadcasting, the cultural industries and new media. The evolving definition contains: the
promotion of identity and diversity, support for creativity and participation and rights in cultural life, as well as ways of life, citizenship and identity.

It is recommended that the Bill be framed within the limits of an overarching National Cultural Policy aimed not only at encouraging creativity but at protecting and developing cultural industries as well as broadening access to the traditional arts and emerging cultural expressions.

"cultural practitioner" means an individual, company, partnership or unincorporated body that
(a) is involved in the business of enhancing the arts and cultural industries;
(b) has been issued with a licence under section 12; and
(c) is registered with a cultural agency;

The CCCG’s view: 2 (b) para 10: Unincorporated suggests ‘not belonging to a structured whole “and generally businesses run by 1 or 2 individuals. Since all cultural industries in Barbados are small in size, if seeking to structure the industry, then it would seem logical that over the medium to long term, businesses will be far more structured. More critically, should this funding not be directed at all cultural entrepreneurs. The reasoning here is that there are no large c. industries in Barbados. It would be far more prudent to exclude for industries over a particular threshold.

"cultural project" means a cultural industries project undertaken by a cultural practitioner or governmental entity that assists in the development of cultural industries;

"Fund" means the Cultural Industries Development Fund established under section 25;

"governmental entity" means an agency of government established by Cap. 308. statute or incorporated under the Companies Act for the purposes of developing culture, cultural industries or the arts;
"heritage building" means a building that possesses architectural, aesthetic, historical or cultural values and which is listed as such with the local World Heritage Committee, the Town and Country Planning Department, the Barbados Museum and Historical Society or the Barbados National Trust;

"interim approval" means the approval of a cultural industries project by the Minister under section 7;

"licence" means the licence issued by the Minister under section 12 in respect of an approved cultural project;

"supplies" means
(a) goods that are imported, purchased from a bonded warehouse or that are locally manufactured for the construction, development and operation of an approved cultural project; and
(b) the provision of services that directly relate to the construction of an approved cultural project.

Part II
Establishment and Composition of the Committee

Schedule. (2) The Schedule has effect with respect to the constitution of the Committee and otherwise in relation thereto.
Functions
4. The Committee established under section 3 shall be responsible for
of the
Committee.
(a) maintaining a registry of the applications of cultural practitioners
submitted to the Minister and the approvals granted in respect of
those applications;
(b) determining the eligibility of cultural projects for funding;
(c) processing the applications for concessions and benefits to be
derived under this Act;
(d) monitoring and inspecting each approved cultural project to ensure
the compliance of the cultural practitioner or governmental
entity with the terms and conditions governing the project and for
this purpose may
(i) cause the books, records and accounts of the cultural
practitioner or governmental entity to be inspected;
(ii) request such information from the cultural practitioner
or governmental entity as the Committee considers necessary
to enable the inspection to be carried out; and
(e) such other functions as are conferred on the Committee by the
Minister.
11
Part III
Approval of Cultural Project

5.

The CCCG’s view: (1) A cultural practitioner or governmental entity who wishes to develop a cultural project may apply to the Minister to have the cultural project approved for the purposes of this Act.

(2) For the purposes of this Act, a cultural project includes
(a) work in
(i) film production;
(ii) the performing arts;
(iii) literary arts;
(iv) visual arts; and
(v) cultural heritage
aimed at stimulating economic activity and development;

The CCCG’s view: 5 (2) (a) para v: How would the above be determined? What is economic activity and development?

(b) the use of new technologies and the development of data bases for the purpose of enhancing the operation and management of the cultural industries sector;

The CCCG’s view: 5(2) (b) Use of new technologies should reasonably be used for economic benefit. The development of data bases is a given. It would be far more appropriate to mention the use of new technologies in the development of Research and Development towards cultural industries expansion and growth.
There is need to stimulate local research into the creation of cultural policy frameworks, allowing Creative Knowledge, learning and Innovation to also reflect domestic needs. A new cultural Industries Bill will ensure that there will be adequate and ongoing investment in Research and Development in the area of “Culture” that would lead to more efficient and strategic use of information, encouraging and motivating foreign investment and trade in “culture” as well as driving local investment. Access to developed countries information, content development and distribution systems as well as growing integration between the two need to be promoted.

(c) the training and professional development of artists and students of the arts;

The CCCG’s view: (5) (2) It might be helpful here to be specific about the nature of professional development since entrepreneurship is the core area. This is important since the inclusion of the Not for Profit sector is very understated or not at all in the Bill.

(d) product design and the marketing and distribution of cultural goods and services;
(e) product design with respect to cultural goods and services;
Application for approval of cultural project.
Further information to be furnished by the applicant.
(f) the construction or renovation of arts and heritage facilities and the
acquisition of specialised equipment for those purposes;
(g)
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the promotion and presentation of programmes in the area of
cultural heritage and artistic expression;
(h)
the restoration, preservation and conservation of natural sites;
(i)
the establishment, restoration, preservation and conservation of
monuments, museums and other historical structures and sites; and
(j)
research work on culture and cultural industries.
(2) The Minister may, with the approval of the Cabinet,
declare by Order any cultural project that meets the requirements of this
Act to be an approved cultural project for the purposes of this Act.
6. Upon receipt of an application under section 5, the Minister
may require that further information be submitted to him with respect to
any matter relevant to the applicant including
(a)
the estimated expenditure on the cultural project and the source of
funds to be used;
(b)
a project feasibility study forecasting the economic impact of the
cultural project on the development of cultural industries in
Barbados;
(c)
evidence of ownership of the cultural project, that is, the
copyright, patent, trade mark, industrial design, or other such
ownership of the cultural project;
The CCCG’s view: In a small economy in which businesses are unincorporated a good idea may not always be accompanied by copyright. Special means of Verification has to be encouraged in the absence of the above. This would seem appropriate in a small island economy.

(d) a proposed marketing plan relevant to the completed cultural project;
(e) where the applicant is not an individual, evidence of the legal status of the entity in respect of its authority to carry on its business;

The CCCG’s view: Is this intended to help artists register their businesses? What will be the fate of individual artists who do not have formally registered businesses but for who are entitled as citizens to funding while maintaining their rights to choose formal or informal structures?

13 (f) the nature of the business carried on by the cultural practitioner;
(g) information on the project such as the name and nature of the project and expected duration of the project together with a description of the project;
(h) estimated projected cash flow of the cultural project;
(i) estimated capital cost of the project;
(j) an estimated annual operational budget of the project; and
(k) any other information including comments from the National
Cultural Foundation or any other cultural agency, that may be required by the Minister.

7. (1) Where the Minister is satisfied that the cultural project would assist in the development of culture and cultural industries, the Minister may with the approval of the Cabinet, grant to the cultural practitioner an interim approval of the cultural project as the first stage in a two-stage authorisation procedure which would include

The CCCG’s view: The Minister has too much power. The role of the State in developing and implementing cultural policy, and the impact of regulatory mechanisms of the State that influence the management of cultural goods and services and the protection of standards and rights, needs more careful and judicious assessment, especially as regards the institutional framework being set up to promote cultural industry, as proposed in the Bill. The framework for government engagement with institutions needs far more strategic oversight.

an interim approval of the cultural project based on the information submitted in accordance with section 6 and the registration of the cultural practitioner with an approved cultural agency; and
(b)
a licence issued to the cultural practitioner under section 12 on the recommendation the Committee where the Committee is satisfied that all of the relevant procedures, requisitions and statutes have been complied with, and that the cultural project is in a suitable form and is of a standard acceptable to the Committee.

The CCCG’s view: The powers of the committee are not well defined, if at all. What rules exist to ensure that the committee is compliant and within what timeframe does it operate and process documents and project proposals? What dispute mechanism procedures exist to resolve issues and challenges? What will ensure that authorization of projects are fair and just? What is the avenue of appeal of committee decisions?
(2) Where the Minister grants an interim approval in accordance with subsection (1) a notice to that effect shall be made by the Minister and published in the Official Gazette.

Interim approval of a cultural project.

14 Notification. Where the Minister receives an application under section 5 the Minister shall, within 90 days of the date of its receipt,

(a) notify the applicant in writing of the approval or refusal of the application; or

(b) request that additional information be submitted in accordance with section 6.

Form of 9. The interim approval granted under section 7(1) shall interim approval.

(a) be in such form and contain such particulars as may be prescribed;

(b) specify the benefits that may be granted to the applicant in respect of the project; and

(c) be subject to such conditions or terms as the Minister may attach.

Suspension 10.

(1) An interim approval may be revoked or suspended by the
or revoke
Minister at any time where

tion of
interim
approval. (a)
any information submitted with respect to the application is false or misleading; or
(b)
the applicant to whom the interim approval was granted has failed
to comply with any condition or term of the interim approval.
(2) Where the Minister suspends or revokes an interim approval,
the Minister shall in writing inform the person to whom the approval
was granted of the reasons for suspension or revocation.

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11. (1) Where a cultural project has been developed in accordance
with the conditions of an interim approval, the Minister shall by Order,
declare the resulting project to be an approved cultural project for the
purpose of this Act.
(2) An Order made under subsection (1)
(a)
shall be in such form and contain such particulars as may be
prescribed by the Minister;
(b)
shall specify the benefits to be granted to the applicant; and
(c)
may impose conditions or terms to be observed by the applicant.
(3) Where an Order is made pursuant to subsection (1) and the
applicant fails to comply with the conditions or terms imposed in the Order,
the Minister may revoke the Order by a notice published in the Official
Gazette.
12. (1) Where a cultural project has been reviewed and assessed by the Committee and has met the standards and requirements of the relevant cultural agency, the Minister shall issue to the cultural practitioner a licence in respect of the approved cultural project.

The CCCG’s view: How is Barbadian content defined? Citizenship, residence, theme, subject matter, production location, rights ownership, international and domestic distribution would appear to be important considerations in funding and investment in cultural industries. Laws may also be expanded for the inclusion of tax returns or percentage returns from such productions to government under particular circumstances where the government may enter a joint venture with the foreign company or a local company may enter a joint venture with the foreign owned company. These options need to be better explored.

(2)
A licence issued under subsection (1)
(a) shall be in such form and contain such particulars as may be prescribed by the Minister by Order; and
(b) may impose conditions to be observed by the cultural practitioner or governmental entity.
(3) Where conditions are imposed in a licence issued under subsection (1) and those conditions are not observed by the cultural practitioner or governmental entity the Minister shall revoke the licence by a notice published in the Official Gazette.

Order declaring approved cultural project. Licensing of cultural project.
Effective 13. (1) Where a licence is issued under section 12, the licence shall specify the effective date from which the cultural practitioner will receive any tax benefit granted to the practitioner or governmental entity pursuant to this Act. (2) The date specified in the licence under subsection (1) shall mark the beginning of the initial year of assessment for the purpose of computing tax benefits.

Part IV
Duty Free Concessions

The CCCG’s view: Suggestions for tax concessions should follow the Jamaica example in the Caribbean, where there is:

- Duty free importation of musicians’ tools of trade
- Tax-free profits from overseas film and video releases for nine years
- Duty-free and tax free concessions on equipment, machinery and materials for the building of film studios and support facilities
- An investment allowance of 70% of sums spent on investment in infrastructure, with a carry forward of the unused portion
- No withholding tax on dividends paid to resident shareholders with investments in film companies. Non-resident shareholders earn dividends taxed according to the provisions of the Double Taxation Treaty with their respective countries: for example, the USA and UK are treaty members (thus eliminating the payment of taxes in Jamaica).
- General Consumption Tax (GCT) rebate of 16.5% for films on all goods and services purchased in Jamaica determined on a project by project basis.
• Studio construction, sound stages, and post production in the film and music sectors
• Performing arts venue construction
• Introduction and upgrading of production and distribution technology for creative products
• Skills training and support business services across creative sectors

14. (1) Where a cultural practitioner has been granted an interim approval in respect of a cultural project, the Minister may grant to that cultural practitioner a permit for the importation of the items set out in the Second Schedule.
(2) A cultural practitioner of an approved cultural project shall be exempt from the payment of import duty, stamp duty, consumption tax and value added tax on
(a) imports of equipment listed in Part I of the Second Schedule;
(b) imports of operating non-capital supplies necessary for preparing for national festivals listed in Part II of the Second Schedule;
(c) building materials purchased locally; and
(d) other capital assets.
(3) For the purposes of subsection (2),
(a) "capital assets" refer to items such as musical instruments, recording equipment and similar items used as "tools of trade"; and
(b) "imports of operating non-capital supplies" means goods used in the preparation of costumes.
(4) Where a governmental entity is a cultural practitioner it shall be exempt from the payment of all duties and taxes on imports used for the construction and furnishing of new buildings or for the renovation and
furnishing of existing building where such buildings are to be used primarily for cultural activities.

(5) The exemption from the payment of duties and taxes referred to in subsection (2) shall be for a period of 15 years from the date of the importation of the imports or capital assets.

Permit and exemption from duties and taxes.

Second Schedule.

Second Schedule.

18 Suspension or revocation of permit.

Incentives.

Page 10 Cultural Industries Bill 2011 Cap. 91.

(6) A permit granted under subsection (1) shall be in such form and subject to such terms and conditions as the Minister may prescribe.

15. Where the Minister is satisfied that the holder of a permit granted under section 14(1) has

(a) obtained the permit by any false statement;

(b) abused or misused the permit; or

(c) breached or failed to comply with any condition stipulated in the permit,
the Minister may by written notice to the holder of the permit, either suspend the operation of the permit or revoke the permit.

16. A cultural practitioner or governmental entity is entitled to anyone or more of the following incentives in respect of an approved cultural project:

(a) the payment of tax at the rate of 15 per cent on the profits of the project;
(b) exemption from withholding tax on dividends and interest earned on investment in an approved cultural project;
(c) exemption from the payment of stamp duty under the Stamp Duty Act on all documents related to the project where the registration of these documents is required by law;
(d) a deduction of tax of an amount equal to 20 per cent of the actual expenditure incurred in respect of the use of technology, market research and any other activity that is in the opinion of the Committee directly related to the development of the approved cultural project.

17. Every cultural practitioner and where the cultural practitioner is Prohibited uses.

a government entity, every officer of the governmental entity, who imports building material, equipment and supplies without payment of duties and taxes and who without the authorisation of the Minister, disposes of the equipment and supplies other than as provided for in the permit is guilty of an offence and is liable on conviction on indictment to

(a) a fine of 3 times the value of the equipment and supplies in respect of the disposal; or
(b) repayment of the duties and taxes refunded on the equipment and supplies or both.

18. (1) The Comptroller shall require every cultural practitioner Keeping or governmental entity who imports equipment, building material and records of equipment, supplies or purchases equipment, building material and supplies locally to building material

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(a) keep records in such form and containing such particulars as may and supplies.
be specified by the Comptroller in respect of the use or disposal of the equipment, building materials and supplies; and
(b) permit the Comptroller or any person authorised by him in writing, at all reasonable times, to inspect the records and to have access to any premises for the purposes of examining any equipment, building material and supplies which the Comptroller may believe to be therein, and of satisfying himself in respect of the accuracy of the particulars in relation to the equipment, building materials and supplies contained in the records.

(2) The conditions imposed under paragraphs (a) and (b) of subsection (1) shall apply for a period of 5 years from
(a) the date of the importation of the equipment, building material and supplies without payment of the duties and taxes; or
(b) the date of payment of the duties and taxes, as the case may be.

20
(3) A person who wilfully delays, hinders or obstructs the Comptroller or any person authorised by him in writing from
inspecting the equipment, building material and supplies or any records relating to the equipment, building material or supplies is guilty of an offence and is liable on conviction on indictment to a fine of $50 000 or 5 times the value of the equipment, building material and supplies, whichever is greater.

21

Part V
Income Tax Concessions
19.
(1) Where a cultural practitioner or a governmental entity Constructing and responsible for a cultural project furnishing of a new
(a) secures a loan from a private sector lending institution for the building or refurbish purpose of constructing and furnishing a new building or ment and refurbishing an existing building, where the building will be furnishing of an primarily used for cultural activities; and
Page 12
Cultural Industries Bill 2011 existing building.
(b) has in an income year incurred expenditure in relation to that construction, furnishing or refurbishment, then in calculating the assessable income of the cultural practitioner or governmental entity for an income year, there shall be deducted an amount
equal to 150 per cent of the interest paid on the loan in the income year.
(2) The cultural project referred to in subsection (1) shall not have a value that is less than \([\$15\ 000]\), and the portion of the loan on which the concession at subsection (1) is granted shall be no more than 50 percent of the value of the cultural project to be constructed or refurbished.

20. Where a cultural practitioner or a governmental entity is desirous of constructing and furnishing a new building or of renovating and furnishing an existing building and the building is to be used primarily for cultural and activities, the cultural practitioner or governmental entity shall be exempt from property tax.
(a) allowed to set off approved capital expenditure against transfer income derived from cultural activities over a period of 10 years.
(b) exempt from the payment of property transfer tax on the initial purchase of any property acquired for the specific purpose of providing facilities for use in the cultural sector.

22. Allowance in respect of artistic work.
Marketing.
Training.

21. (1) Where in an income year a cultural practitioner or a governmental entity incurs expenditure in respect of an artistic work,
however defined, there shall be allowed as a deduction, in ascertaining the chargeable profit derived from the cultural activities of the cultural practitioner or the governmental entity for that year of income, an allowance equal to 150 per cent of the actual expenditure up to a maximum of $250,000.

(2) The deduction referred to in subsection (1) may only be claimed in respect of the initial acquisition of the work and where the work is done by a resident of Barbados.

(3) The allowance referred to in subsection (1) shall apply in total to all purchases of artistic work in the income year.

22. Where a cultural practitioner or governmental entity has an income year incurred expenditure for marketing, product development and research related to marketing and product development, then in calculating the assessable income derived from the cultural activities of that cultural practitioner or governmental entity for an income year, there shall be deducted an amount equal to 150 per cent of the expenditure incurred.

The CCCG’s view: In relation to the specific tranche of funding available: This is a finite amount of money. What purpose will the Bill serve once the funds are all exhausted? This needs clarification. If the Bill is created to service the fund, it falls short of stating the timeframe for said fund to be spent, the provenance of funding whether government or otherwise, especially in an economic environment in which the public treasury is empty, and whether there are special ‘conditionalities’ to be met by the donor. The public deserves to know the source of funding and the conditions to be met by Barbados.

23. (1) Where a cultural practitioner or governmental entity has in an income year incurred for the purpose of training persons employed by the cultural practitioner or governmental entity, expenditure for
marketing, product development and research related to marketing and product development, then in calculating the assessable income derived from the cultural activities of that cultural practitioner or governmental entity for an income year, there shall be deducted an amount equal to 150 per cent of the expenditure incurred.

(2) The cultural practitioner or governmental entity referred to in subsection (1) may claim an additional 50 per cent of the expenditure where the cultural project involves an employee share ownership scheme that meets the criteria prescribed by the Minister.

(3) For the purposes of this section "employee share ownership scheme" means a reward scheme or package in which employees are offered shares in a company

(a) at a full or discounted price or free of cost;

(b) as equity in a publicly traded company;

(c) to facilitate the acquisition and distribution of a company's share to its employees.

24. Dividends paid to a shareholder by a corporate entity in respect of a cultural project shall not be subject to withholding tax and the provisions of sections 65(4) and 65(4A) of the Income Tax Cap. 73. Act shall not apply.

24 Establishment and resources of Fund. Cap. 39. Purposes of
The CCCG’s view: Clear Policies need developing for foreign investment in the cultural industries, including magazine and newspaper publishing, fashion, music, film and other industries. In addition, funding opportunities and alternatives are not set out in the Bill. A 50 million dollar fund is a very small amount of money considering the enormity of the task. Does the Bill provide for ongoing fundraising outside of the 50 million? Will 50 million always be guaranteed in the pot - or is there a timeline for the disbursement, depending on the source of the funding to the government? Should the funds be the rationale for the Bill, or should the Bill be an overarching instrument to oversee the policy framework for cultural industry practice?

There are 3 main systems of financing “culture”: (a) In state driven top down systems there is a lack of transparency and too much room for lobbying as the case in some European countries, which impacts on the distribution of funds. The likelihood of this occurring in Barbados is strong given that in the state-driven system, bureaucrats and politicians decide how to distribute public funds. The main disadvantage is that the system is not transparent.

(b) The second system fosters the “arm’s length” principle: cultural bodies are regulated to prevent political interference in decision-making. The government finances “culture” and heritage, but “at arm’s length”. It goes through other institutions. This model is preferred to the first as it reduces lobbying and allows the institutions to operate relatively independently of the state. The current system in Barbados is not arms’ length and the level of independence and autonomous decision-making is challenged by the model proposed.

(c) In the third system, an independent arts council or national cultural body gives expert advice about artistic quality and the way funds should be distributed. It has only an advisory task. The government, i.e., the Minister of “culture”, makes the final decision and thus actually allocates the public resources. The stated advantage in the literature is that the government can shape cultural policy without making judgment on artistic quality. Once again, however, there is room for lobbying with the risk that funds always go to the same cultural institutions, leaving little space for new entrants. A competitive field would seem to be what is required to make the Barbados cultural industry sector function better. Competition is hallmark of better and more efficient industry. Recipients of financing in Barbados are now based primarily
on relationship building and lobby. In addition: “supply subsidies allocated by committees of experts might lead to the creation of a small elite” (Ploeg 2002: 349); the experts who judge art are often part of the art world themselves and their survival is linked to the survival of that sector. In both the second and third systems, it is crucial for the government to set clear strategies in cultural policies and clear rules for the distribution of funds to avoid the risk of lobbying. It is also important to introduce the right incentives to sit on committees – keeping them rather small to avoid conflicts that may impede reaching an agreement – and to clearly set tasks and priorities.

Cultural Industries Development Fund
25. (1) There is established a Cultural Industries Development Fund. (2) The resources of the Fund shall consist of (a) any money transferred to the Fund from the Arts and Sports Promotion Fund; (b) any money voted by Parliament for the Fund; (c) any money received from the private sector; (d) moneys arising from gifts, grants or donations; and (e) any other money received from such other sources as the Minister may determine. 26. The purposes of the Fund are to (a) finance cultural projects and programmes that are designed to develop the cultural industries sector and train cultural practitioners and administrations;
(b) provide cultural practitioners with non-repayable grants to enable them to participate in local and overseas workshops and seminars, and allow for training, marketing, export and product development;
(c) provide repayable grants to support cultural projects on the condition that the grants be repaid out of the future business revenues;
(d) provide loans which allow for easy and flexible repayment together with interest;
(e) provide equity financing to allow investors to inject funds into cultural businesses and in return to take an equity share in the capital of such businesses; and
(f) to defray the costs incurred in the administration of this Act.

27. (1) The Fund shall be kept, administered and managed by the Accountant General under the general control and direction of the Minister.
(2) The initial expenditure required for, or in connection with, the establishment of the Fund shall be defrayed out of moneys provided by Parliament.
(3) Any temporary insufficiency of the Fund to discharge its liabilities shall be defrayed out of such moneys as each House of Parliament may by resolution approve by way of advance for this purpose to the Fund.
(4) Every advance referred to in subsection (3) shall as soon as possible be repaid to the Consolidated Fund out of the resources of the Cultural Industries Development Fund.

28. (1) The Accountant-General shall prepare quarterly reports of the accounts and economic activity of the Fund and shall deliver those reports to the Minister not
later than 21 days following the end of each quarter.
(2) The Minister responsible for Culture shall, as soon as practicable after receiving a report referred to in subsection (1), cause a copy to be laid in both Houses of Parliament.

29. The accounts of the Fund shall be audited at least once every financial year by the Auditor-General.

26 Investment 30. (1) Where a cultural practitioner or governmental entity has invested an amount of money in the Fund, in any income year invested an amount of money in the Fund, then in calculating the assessable income of that cultural practitioner or governmental entity for that income year, there shall be deducted an amount equal to 150 per cent of the actual amount invested.
(2) The benefit described in subsection (1) may only be granted on the certificate of the Accountant-General to the effect that the cultural practitioner or governmental entity claiming the benefit has contributed that amount of money in respect of the Fund.

27 The CCCG’s View: Recommendations are made for improving government-industry relations through (a) the harmonization of government policy on trade, industrial, and intellectual property policies; (b) documentation of the economic impact of the cultural industries and establishment of benchmarks to promote jobs, business development, and
export expansion; (c) increasing local and regional content on the airwaves (radio and TV) through local content legislation or regulation where needed; (d) development of cultural industry associations to represent the interest of the sector; (e) development of a code of ethics and standards for remuneration rates and work practice; (f) improving access to finance, credit, and business support services for emerging and export-ready firms and artists; (g) enforcement of anti-piracy laws, protect copyrights; (h) establishment of public awareness campaigns and more general involvement by the public; (i) expansion of linkages between the cultural industries, the tourism sector, and the wider economy; development of internet-readiness for alternative broadcasting; (j) marketing and distribution of cultural goods, services, and events; (k) upgrading of the human resource capabilities of the cultural sector through training in the arts, as well as training in arts administration, management, and cultural entrepreneurship. The Bill needs to individually address these areas in terms of both industry and policy, providing a broader operational and conceptual framework by which the industry will function. This has implications for not only immediate funding available but for the future sustainability and development of the industry.

PART VII
Incentives for Film and Motion Pictures
31. (1) Where a cultural practitioner who is a film producer imports Exemption from taxes.
   (a) equipment, machinery and materials for the construction of facilities for use in film and motion picture production; and
   (b) equipment for use in film and motion picture production,
   the film producer shall be exempt from the payment of all duties and taxes payable on such imports of equipment, machinery and materials referred to in paragraphs (a) and (b).
(2) Where a film producer referred to under subsection (1) is desirous of establishing facilities for the production of film and motion pictures, that person shall be
   (a) allowed to set off approved capital expenditure incurred on such
facilities against income derived from the film and
motion industry over a period of 10 years commencing in the year
following completion of the facilities;
(b) exempt from the payment of property transfer tax on the initial
purchase of any property acquired for the specific purpose of
providing such facilities;
(c) eligible for interest rate subsidies on funds borrowed from private
sector lending institutions for the establishment of such facilities.

(3) Where a film producer referred to in subsection (1) has in an income year
incurred expenditure for the purpose of the production and acquisition in respect of
local films, then in calculating the assessable income of the approved film producer
for an income year, there shall be a write-off of 100 per cent.

(4) Where a film producer referred to under subsection (1) has in an income year
incurred expenditure for the purpose of training persons employed by the film
producer, then in calculating the assessable income of the film producer for an
income year, there shall be deducted an
amount equal to 150 per cent of the expenditure incurred.

(5) Where a film producer referred to under subsection (1) has in an
income year incurred expenditure for marketing, product
development and research related to an approved cultural project, then in
calculating the assessable income of the film producer for an income year,
there shall be deducted an amount equal to 150 per cent of the
expenditure incurred.

(6) Where in connection with an approved cultural project, a
film producer requires the services of a specially qualified individual
to carry out its business effectively from within Barbados and it is
unable to acquire those services in Barbados; and it is unable to retain
those services from outside Barbados without special tax concessions,
the Minister may grant a tax concession in respect of the specially qualified individual retained from outside Barbados.

(7) The tax concession referred to in subsection (6) is one that allows a prescribed percentage of the qualified individual's salary or fees to be

(a) exempt from income tax in Barbados to an amount that is 60 per cent of his accessible income;

(b) paid in a foreign currency in a trust account without being liable to the payment of income tax in Barbados as to the amount paid or any interest paid or any interest earned thereon;

(c) paid in some other prescribed manner in another currency or otherwise without being liable to income tax in Barbados.

PART VIII
Incentives for Heritage Building and Conservation

32. (1) A cultural practitioner or a governmental entity that is in receipt of a licence issued under section 12 and which imports of heritage supplies for a cultural project in the area of heritage building and conservation shall be exempt from the payment of all duties and taxes on such imports where the

(a) these imports are used for the purposes of heritage building and conservation; and
(b) the cultural practitioner or governmental entity complies with the provisions of section 18.

(2) Where a cultural practitioner or a governmental entity referred to in subsection (1)

(a) secures a loan from a private sector lending institution for the purposes of financing a project concerning heritage building and conservation; and

(b) has in an income year incurred expenditure in relation to the heritage building and conservation then in calculating the assessable income of the cultural practitioner or governmental entity for an income year, there shall be deducted an amount equal to 150 per cent of the interest paid on the loan in the income year.

(3) Where a cultural practitioner or a governmental entity referred to in subsection (1) expends money on an approved heritage building and conservation project, the cultural practitioner or governmental entity shall be allowed to set off approved capital expenditure against income derived from the heritage building and conservation project over a period of 10 years commencing in the year following the completion of the project.

(4) Where in an income year a cultural practitioner or governmental entity incurs expenditure in respect of a heritage building and conservation project, there shall be allowed as a deduction, in ascertaining the chargeable profits derived from the heritage building and conservation project of the cultural practitioner or governmental entity for that year of income, an allowance equal to 150 per cent of the actual expenditure up to a maximum of [$250 000].

(5) The deduction referred to in subsection (4) may only be claimed in respect of the initial heritage building and conservation project,
and where the project is implemented by a resident of Barbados who is registered with a cultural agency.

31

PART IX
Miscellaneous

The CCCG’s View: Youth and Gender: The Bill needs to indicate it will make special provision for the full participation of women. Enhancing women’s participation in cultural development and in cultural industries helps to improve communities and the nation.

As part of its developmental thrust there needs to be detailed programming on the participation of marginalized youth in the cultural life of the country. Access to cultural activities is an area that helps reduce conflict and crime in communities, develops positive attitudes and will help to build the social infrastructure required for developing the “culture” market and reduce elitism in “culture” and arts.

Copyright: There is no adequate provision for Copyright in the current Bill and in general, Copyright is not at all well developed in Barbados. While government has set the framework for overarchning copyrighting through the Berne Conventions, because Copyright is itself an evolving concept within the current technological development and adjusting patterns of ownership of rights, there is still scope to address Copyright and IP legislation as part of this Bill. Government has to look carefully at the levies regime and see how to modernize it without damaging the rights to protection of authors. In today’s modern regime of IP, small business development, rights of university students to copy materials etc should not be impeded by outdated laws. Questions such as “fair use” which allows portions of material to be used without permission have to be addressed in the modern IP industry – which has lost traditional controls.

33. (1) The Minister may make regulations Regulations.
(a) prescribing
(i) the form of application for a cultural project;
(ii) financial forecasts and specifications that are to accompany an application for the approval of a cultural project;
(iii) the form and content of interim approvals and the conditions to be contained in them;
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(iv) the form and content of the licence to be issued to the cultural practitioner or governmental entity in respect of an approved cultural project;
(v) the criteria for determining the projects that are to benefit from the Fund; and
(b) generally for the purpose of giving effect to this Act.
(2) A person who contravenes any provision of this Act or the Regulations made pursuant to this Act is guilty of an offence and is liable on summary conviction to a fine of $2 500 or to imprisonment for a term of 2 years or to both.
34. This Act comes into operation on a date to be fixed by Commencement. proclama
32 Composition of the Committee.
Tenure.

FIRST SCHEDULE
(Section 3(2))
Constitution and Procedure of Committee
1. (1) The Committee shall consist of a maximum of 7 persons appointed by the Minister by instrument in writing and shall consist of
   (a) the Accountant General, who shall be Chairman;
   (b) the Chief Executive Officer of the National Cultural Foundation or her nominee;
   (c) the Director of the Barbados Museum and Historical Society or her nominee;
   (d) the Director of Cultural Policy and Research, Prime Minister's Office or her nominee;
   (e) a representative of the National Art Gallery;
   (f) the Permanent Secretary, Ministry of Finance;
   (g) the Comptroller of Customs; and
   (h) the Registrar of Corporate Affairs.
(2) The Committee shall appoint a Deputy Chairman from amongst its members.
(3) A reference to any person specified in paragraph (1) includes the nominee of that person where the person specified is unable to attend.

2. (1) A member of the Committee shall hold office for a term of [3 years] and shall be eligible for re-appointment.
(2) A vacancy shall arise in the membership of the Committee in the case of
(a) the death or resignation of a member;
(b) the revocation by the Minister of the appointment of a member;
(c) the absence from Barbados of a member without leave of the Minister; or
(d) the inability of a member to act.

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3. The Chairman, Deputy Chairman and other members of the Committee and Remuneraentitled to such remuneration and allowances as the Minister may determine.

4. (1) The Chairman or Deputy Chairman may at any time resign his office by Resignation of Chair instrument in writing addressed to the Minister and from the date of the receipt of the instrument by the Minister, the Chairman or Deputy Chairman ceases to be Chairman, Deputy or Deputy Chairman and a member of the Committee unless some other date is Chairman mentioned in the instrument. or member of the Committee.

(2) A member of the Committee other than the Chairman or Deputy Chairman, may resign his office by instrument in writing addressed to the Minister and from the date of the receipt of the instrument by the Minister the member ceases to be a member of the Committee.

5. The Minister shall terminate the appointment of a member where the member Revocation of appointment.
(a) fails without reasonable excuse to attend 3 consecutive meetings of the Committee unless the failure to attend was approved by the Minister;
(b) has become bankrupt or has made an arrangement with his creditor;
(c) is incapacitated by physical or mental illness;
(d) engages in fraudulent or other dishonest behaviour or behaviour conflicting with the discharge of his duties as a member of the Committee; or
(e) is otherwise unfit to discharge the functions of a member of the Committee.

6. The names of all members of the Committee as first constituted and every change in the membership shall be published in the Official Gazette.

7. (1) The Committee shall regulate its own procedure and shall meet at such times as may be necessary or expedient for the transaction of its business, and each and meeting shall be held on such days and at such times as the Committee determines. presiding at meetings
(2) The Chairman or in his absence, the Deputy Chairman shall preside at all meetings of the Committee and, in the case of the absence of both, the members present and constituting a quorum shall elect a temporary Chairman from among their members who shall preside at the meeting.
(3) The Chairman may at any time call a special meeting of the Committee and shall call such a meeting within [14 days] after receiving a request to do so by any
8. [5] members of the Committee shall form a quorum.
9. The decisions of the Committee shall be by a majority of votes and where the voting is equal the Chairman has in addition to his original vote, a second or casting vote.
10. Minutes of each meeting shall be duly kept in proper form by the Secretary appointed by the Committee for the purpose, and shall be confirmed in writing by the Committee at its next meeting and signed by the Chairman or other person presiding at that meeting.
11. The Committee may co-opt persons to attend any of its meetings for the purpose of assisting or advising in respect of any matters with which it is dealing, but a co-opted member does not have the right to vote.
12. (1) The seal of the Committee shall be kept in the custody of the Chairman or Deputy Chairman, and may be affixed to documents or instruments pursuant to a resolution of the members in the presence of the Chairman or Deputy Chairman and the Secretary.
(2) The seal of the Committee shall be authenticated by the signature of the Chairman or Deputy Chairman and the Secretary.
(3) All documents or instruments made by the Committee, other than those required by law to be under seal, and all decisions of the Committee may be
13. (1) A member who has a direct or indirect pecuniary interest in a matter being considered or about to be considered by the Committee shall disclose to the Committee the particulars of that interest and the details of the disclosure shall be recorded in the minutes taken at the meeting at which the disclosure is made.
(2) A member referred to in paragraph (1) shall not take part in any deliberation or discussion of the Committee relating to that contract or business.

SECOND SCHEDULE
(Section 14(1))
PART I
Equipment
PART II
Operating non-capital supplies

Addendum

There are many other sub-groups within this model from the main sectors mentioned in the Bill, which require more careful examination.

63. This would include as an example support for the following:

64. **Music Industry**

a. own-account composers, arranging of music
b. music companies, orchestras, bands and choirs

c. Publishing of sound recordings and printed music

d. theatre performances and concerts

e. Technical activities in support of cultural and entertaining services

f. Retail sale of musical instruments and music

g. festivals

h. traditional music

i. capacity development and training in communities

65. Book Market

a. own-account writers

b. Publishing of books, except directories

c. Retail sale of books and technical journals

d. encouraging national writers in residence programmes at UWI for example

e. international and local festivals

f. capacity development and training in communities, schools

g. development of private training facilities

66. Art Market
a. Activities of own-account artists
b. Retail sale of art
c. Museum shops (estimate) and organisation of art exhibitions
d. training and capacity development

67. Film Industry facilitation and growth
   a. Activities of own-account stage, motion picture, radio and television artists and video game productions
   b. Film and video productions
   c. Film and video distribution
d. international filming production rights and procedures

68. Broadcasting Industry
   a. Radio and television activities
   b. media development and capacity building
   c. funding for more local programming for international audiences

69. Performing Arts Market
   a. Activities of own-account stage, film, radio and television artists
b. own-account performers

c. Activities of theatre ensembles

d. Organisation of theatre performances and concerts

e. Operation of theatre and concert halls and similar facilities

f. Operation of variety theatres and tourism cabarets

g. Technical activities in support of cultural and entertaining services

h. Expansion of linkages to domestic tourism market

i. international cooperation ventures in performing arts

j. management companies

k. Activities of dancing schools

l. Other entertainment activities

The CCCG's View: 70. Design Industry (More attention needed to manufacturing sector as a part of the cultural industries. Cultural industries will also require a manufacturing sector for both products and services.

a. Machinery and industrial plan design

b. Fashion design related to textiles, jewellery, furniture and the like

c. Activities of advertising consultants, window dressing