

STRUCTURING A JUSTIFICATION OF OUTSTANDING SIGNIFICANCE

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What is a justification of outstanding significance?

In order to certify an object for income tax purposes, the Review Board must determine whether the object is of outstanding significance. The justification of outstanding significance is a statement, prepared by the applicant, on which the Review Board relies to make this determination.

The objective of the justification is to demonstrate, using detailed analysis, how the object submitted for certification meets one or more of the criteria of outstanding significance as set out in the *Cultural Property Export and Import Act*. It is different from a description of the object's observable features or an institution's acquisition justification. Furthermore, although information on the creator, collector or acquiring institution may in some cases be relevant, it is not sufficient for the Review Board to make a determination of whether an object is of outstanding significance. It is important that the justification discuss the object itself and clearly demonstrate the characteristics that make it of outstanding significance. This is an analytical rather than a purely descriptive requirement.

How should a justification of outstanding significance be structured?

To facilitate the review of an application, the Review Board recommends applicants present their justification using the following format:

Identify the object or objects that are the subject of the justification

Include a brief description of the object. For example: J. Smith, *Untitled*, 1950, oil on canvas.

Identify which criteria of outstanding significance the object meets

As an introduction, clearly identify which of the following criteria of outstanding significance the object meets: close association with Canadian history; close association with national life; aesthetic qualities; value in the study of the arts; and / or value in the study of the sciences.

Demonstrate how the object meets the criteria identified

The body of the justification should present arguments in support of the chosen criteria identified in the introduction. For clarity, it is advised to treat each criterion separately, clearly identifying each one using a subtitle.

The arguments presented must be specific to the object that is the subject of certification. The arguments should be sufficiently precise and focus on the object in the application. Objects that are not part of the application for certification should only be discussed if they directly relate to the object in question.

The outstanding significance of the object should be addressed in a precise manner, avoiding the use of lengthy citations from secondary sources.

Please refer to [Outstanding Significance for Certification](#) for more information on the specific requirements of each criteria.

Conclusion (optional)

Summarize in a short paragraph why the object is of outstanding significance for Canadian heritage.

What type of information should be included in the justification?

The justification of outstanding significance should present an argument in which the applicant demonstrates how the object meets the criteria of outstanding significance identified in the introduction. The justification should be based on specific examples and facts and not on a subjective assessment of the object.

How long should the justification be?

The Review Board has not set a precise word count for justifications of outstanding significance. The arguments must, however, be sufficiently detailed to enable the Review Board to make a decision, while remaining concise and focused on the object in question. Depending on the nature of the object, justifications vary, on average, between two and three pages.

Is the importance of the creator, provenance, condition or rarity of the object considered relevant information?

Although this information may be relevant in supporting arguments related to the outstanding significance of the object, the justification cannot focus solely on these factors.

Should the justification include biographical information about the creator or previous owner?

Biographical details should only be included in the justification if they relate directly to the object presented for certification. If the applicant finds it pertinent to provide biographical information that is not directly related to the object, this information can be submitted as a separate document.

What to do if the application includes several objects?

When a single application includes several objects, it is recommended that the objects be grouped into logical categories (e.g., by creator, by series, by theme) and that a separate justification be presented for each category of objects, each addressing one or more criteria of outstanding significance.

If the application is submitted as a collection, a single justification may be provided addressing the collection as a whole. Please explain how you determined that the objects constitute a collection and why the outstanding significance justification is for the whole rather than the individual parts. Please clearly identify and discuss highlights within the collection.

For all statements of outstanding significance relating to multiple objects – whether a collection or a grouping – it is crucial that the justification focus on the objects themselves, not on the collector or creator. It is also important to support the justification with specific examples of relevant individual objects or subgroups of objects in the collection or grouping, so as to clearly demonstrate how all of the objects in the application meet the criterion of outstanding significance.

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