



Submission Findings

“A resale royalty right for visual artists: Options for its possible application to New Zealand”

This discussion paper was released by the Ministry for Culture and Heritage in April 2007. Over 3000 hard copies were distributed and it was placed on the Ministry’s website. Submissions were sought from artists, art collectors, art dealers, galleries and auctioneers, secondhand dealers, museums, art institutions, and any other person or group with an interest in the buying or selling of works of art. Submissions closed on 22 June 2007.

Outline of submissions

A total of 202 submissions were received as shown below:

Sector	Number of submissions	Percentage
Artists	107	53%
Collectors/buyers/sellers	23	11%
Secondhand dealers	17	8.5%
Dealer galleries	16	8%
Copyright collection agencies	7	3.5%
Arts groups (eg advocacy, support)	6	3%
Museums/art institutions	6	3%
Auction houses	4	2%
Academics	3	1.5%
Other	13	6.5%
Total	202 ¹	100%

¹ In fact, 203 submissions were received. One submission, however, was received nearly two months after the closing date and was not included in the analysis.

A total of 16 respondents indicated their submissions were representative of organisations that had New Zealand memberships ranging from 85 to 5,000, and overseas memberships of 3,000 to 53,000.

Overall, 126 submissions (62%) favoured the establishment of a mandatory resale royalty right in New Zealand while 6 (3%) were neutral or uncertain. A total of 70 (35%) were opposed.

Artists and arts groups made 56% of all submissions, followed by art collectors 11%, secondhand dealers 8.5%, and dealer galleries 8%. The remainder of the submissions were from copyright collection agencies, museums or art institutions, auction houses, academics and others.

Of the 113 submissions from artists and arts groups, 87% favoured a mandatory resale royalty right. All seven collection agency respondents were in favour, as were five out of the six museums or art institutions that submitted.

Of the 23 submissions from art collectors, 78% opposed a mandatory resale royalty right; so did 88% of the 17 submissions from secondhand dealers, all 4 submissions from auction houses, and 69% of the 16 submissions from dealer galleries.

Information on the distribution of discussion papers and submissions is attached (Appendix 1 and 2). A list of all respondents is attached (Appendix 3).

Overall reasons for support

Question 1

Do you think that a mandatory (that is, legislated) resale royalty right should be established in New Zealand?

Yes	62%
No	35%
Uncertain/neutral	3%

n = 202

The main reason why 62% of respondents favoured a mandatory resale royalty right was that it provided visual artists with a right to an economic return that was comparable to copyright benefits available to writers and composers. They said visual artists, who for the most part created one-off, original works, currently derived limited advantage from copyright legislation, as it dealt with reproductions or repeated use of a work. Respondents stated that beyond the first sale there was limited opportunity for visual artists to benefit from the creation of works. They saw a resale royalty right as a fair way to recognise visual artists' intellectual property and potentially to reward artists,

complementing existing rewards for the art market intermediary and the art collector.

Other key reasons for supporting a mandatory resale royalty right were:

- recognition and professional respect for the artist;
- protection for the intellectual property rights of all artists, not only those who were able to retain copyright or attach an individual resale royalty contract to their work;
- the potential financial rewards which were seen as a chance to either supplement retirement income or to recoup an artist's earlier costs during the establishment phase of their career; and
- alignment with other jurisdictions and international copyright treaties.

Respondents thought it was irrelevant which individual artists or their families might financially benefit the most, and whether this financial benefit might come at the beginning or the end of a career (if at all, for some). They said resale royalties might make up for the generally low prices obtained on the first sale of a work. They considered that these prices were often depressed by an artist's relative bargaining power, particularly at the beginning of their career. They said this could be exacerbated by the need to get a quick sale to obtain funds and resources to develop an artist's next art work, or the need to recoup other costs such as studying for an art qualification.

There was general awareness among respondents of existing voluntary resale royalty contracts, with some artist respondents saying they applied such contracts to their own work. Nevertheless, they considered a mandatory resale royalty right to be fairer and easier to enforce than a voluntary or individual agreement.

Overall reasons for uncertainty or neutrality

The 3% of respondents in this category considered there needed to be more than just the stand-alone measure of a resale royalty right. They were also concerned about the possible cost, bureaucracy and impact on the New Zealand art market. Respondents wanted New Zealand to align with the UK's resale royalty regulations where possible. They also acknowledged the value of a resale royalty right, in terms of international alignment and as a symbolic gesture both internationally and for artists.

Overall reasons for opposition

The main reason why 35% of respondents opposed a mandatory resale royalty right was that they believed a fair original sale price had been paid and such a measure would infringe the principles of free trade. They considered it a private property issue rather than a copyright issue or an issue of equitable distribution of wealth.

Other key reasons for opposing a mandatory right were its:

- impact on New Zealand's small and volatile art market, which could result in lower prices on the first sale of a work and lower resale prices;
- bureaucracy, compliance costs and limited benefits for a range of artists;
- failure to take account of art work that decreased in value and of other costs attached to the art market;
- discouragement of art collectors who might no longer take the risk of buying work by emerging artists; and
- lack of necessity, given that visual artists could apply a voluntary resale royalty contract to their art work.

Respondents submitted there should be no distinction between an artist and other professionals who created work that might subsequently increase in value (such as architects, engineers or landscape gardeners). They said that should the value of an original art work increase, artists could still benefit by attracting higher prices for their current output.

Respondents said that should a resale royalty rate of 5% be established, sale prices would also be depressed by 5%. They said that those who had bought work before a resale royalty right was attached would be doubly punished if they sold it: first by not having initially factored in and deducted the rate off the original price they paid; and second by a depressed resale price (as the next buyer took into account the resale rate).

Respondents were concerned that the resale of high-value work in particular would be pushed underground or relocated to countries such as Australia, which did not have a mandatory resale royalty right.

Respondents saw a mandatory resale royalty right as a capital gains tax and said it would discourage art collectors from taking a risk on emerging artists. They said it took no account of art work that devalued over time, which in the view of some included most art work. It also took no account of inflation, which was considered by some to be a key reason why art work increased in value.

Respondents said artists could already apply a voluntary resale royalty contract to their work, and that they should retain and exploit their existing ability to extract copyright royalties for reproductions. Several said alternatives ought to be considered, such as some form of support for emerging artists or tax incentives for art collectors to encourage them to sell or donate art works to museums and public art institutions.

Range of art works covered

Question 2

Do you agree that the range of works covered by a resale royalty right in New Zealand should be defined as any artistic or graphic work in which a copyright exists, including limited editions made by the artist or under his or her authority?

Yes	64%
No	20%
Uncertain/neutral	1%
No answer ²	15%

n = 202

Respondents who agreed with this definition of the range of eligible works wanted all visual artists to have the opportunity to benefit from a resale royalty right and said that a less inclusive definition would devalue and demean those who were excluded. They stated that an inclusive definition was simple to understand and administer; aligned to international practice; did not unfairly discriminate between visual artists; acknowledged that artists did not necessarily work in just one visual medium; and covered visual media of the future whereas a more specific list might not. They said the definition should be as broad as possible and that the art market would self-regulate in that a resale royalty would only be payable on what was considered tradable at the time.

Those who disagreed with the definition submitted that the cost of such a scheme outweighed any benefits and that if creative endeavour was going to be rewarded in such a way, then it should apply to all types of creative endeavour and not just to visual artists. They considered it to be a selective impost and protection for a limited range of intellectual property. They said it was impossible to use a resale royalty right to try to equalise the level of income gained from different forms of creative activity.

Others who disagreed with the definition were concerned that it might not (but should) include work by visual artists such as jewellers, sculptors, potters, furniture or cabinet makers, or photographers. They queried whether a resale royalty should or should not apply to commissioned work or to work undertaken during employment. Some respondents considered limited editions to be a type of reproduction and said they ought to be excluded.

² A number of respondents did not answer every question. Generally, this non-response rate was around 14-19% and applied only to questions beyond the initial indication of overall support or opposition (that is, Question 1).

Question 2 (continued)

Do you agree that the range of works covered by a resale royalty right in New Zealand should exclude works of architecture (such as a building or a model for a building)?

Yes	60%
No	21%
Uncertain/neutral	3%
No answer	16%

n = 202

Respondents who agreed stated that the value of a building was more about the value of the land than the architectural design. They said architecture was functional and not collectable or transportable; it involved collaboration with others such as owners and a different method of production that engaged the efforts of a range of tradespeople such as builders and plumbers; and buildings could also be modified over time, unlike original works of art.

Some respondents said architects were paid wages and were already appropriately remunerated for their work. Other respondents, however, submitted that a resale royalty right ought to consider all types of creative endeavour and that comparative levels of income should not determine what was included or excluded. There was a view that architecture could be considered art and that it was important to recognise the intellectual property of an architectural creator. Some respondents agreed that an actual building could be excluded from a resale royalty right but that there was artistic or intellectual property value in a model, drawing or plans of a building and they therefore ought to be included.

Question 2 (continued)

Do you agree that it should exclude original manuscripts of writers and composers?

Yes	41%
No	37%
Uncertain/neutral	3%
No answer	19%

n = 202

Respondents who wanted to exclude original manuscripts said writers and composers already received royalties for the performance or publication of the work. They said that manuscripts were not works of visual art but objects of a rare, antique value. They asserted that there was a limited market for manuscripts and that the sums involved were small.

Respondents who wanted to include original manuscripts wanted to acknowledge and protect the intellectual property of all artists. They likened manuscripts to an artist's sketchbook and pointed to there being market demand overseas. They drew attention to Article 14^{ter} of the Berne Convention for the Protection of Literary and Artistic Works which includes the option of applying a resale royalty right to original manuscripts. Respondents said that there was value in a signed, original manuscript, although they questioned whether or not electronic manuscripts ought to be included. They submitted that the market would determine this issue and that, if valuable and tradable, manuscripts ought to attract a resale royalty.

The scope of a resale royalty right scheme

Question 3

Do you agree that resale royalty obligations should extend to all auction houses, galleries, dealers and any other intermediary involved in the business of dealing in works of art?

Yes	66%
No	19%
Uncertain/neutral	1%
No answer	14%

n = 202

Respondents who agreed that a resale royalty right scheme should extend to all intermediaries involved in the business of dealing in works of art said that this would result in effective and fair enforcement. They submitted that exceptions or inconsistencies in the way a resale royalty right was applied would lead to loopholes and avoidance of payment. They said that this would lead to market relocation and distort the art market in favour of those who were exempt from a resale royalty right. They said distinctions could create confusion and make the scheme more difficult and expensive to administer. In particular, respondents wanted online auctions to be included, given their increasing popularity. They asserted that secondhand dealers generally sold art work of low value (or passed high value art work on to a specialised dealer). They did not want the definition to exclude secondhand dealers but acknowledged that a sale price threshold would in practice exclude most sales from this source.

Respondents said that applying a resale royalty right scheme across the board would capture all resales. They said that all sources that sold art profited from the intellectual property of artists, and they did not consider particular artists (or intermediaries) ought to be penalised on the basis of where art work was sold. They said that there were no such distinctions in terms of other responsibilities such as payment of GST. Some respondents wanted private sales of art to be included, saying there could otherwise be the potential for a sizeable black market, particularly for high value art.

Respondents who did not agree to applying a resale royalty right scheme across the board said that while it might be possible to apply it to galleries and auction houses, it would be impractical to apply it to all resales. They said enforcement of online art auctions, in particular, would be impossible. They said that, even if enforcement across all resale sources were possible, it would be too time-consuming and expensive. Respondents stated that a mandatory resale royalty right would mainly benefit established artists who could already make their own voluntary arrangements and that, as such, it was unfair to burden small businesses in particular with increased compliance costs. They said it would require art market intermediaries to act as debt collectors and would result in a black market or would depress the developing market for emerging artists.

The resale royalty rate

Question 4

Do you agree that a resale royalty rate should be set at a flat 5% of the resale price (that is, excluding GST, a buyer’s premium and a commission)?

Yes	54%
No	28%
Uncertain/neutral	1%
No answer	17%

n = 202

Most respondents who agreed said that 5% of the resale price was a reasonable and worthwhile amount without being excessive and that it would not unduly impact on the art market or discourage art buyers. They particularly considered it to be a fair and modest amount compared to the amount received by resellers in commission. Some respondents said 5% was insignificant and wanted the rate to be as high as a flat 10%, or 25% of the increase in value since the previous sale. Other respondents said 5% was a good start but wanted the impact to be monitored and for there to be provision for a subsequent increase.

Respondents said that it would be easier to understand and to administer a flat percentage rate than a more complex scaled percentage rate that reduced as the value of the art work increased. They said a flat rate was simple and that simplicity was the key to cost-effective and successful enforcement. They stated that a scaled percentage rate would be unfair on established artists and that if a resale royalty right was considered a right, then there was no valid reason why artists of high value work ought to receive less. A scaled percentage rate was seen as having the potential to skew the market and to reduce artists’ royalties should resellers pick particular price points in order to reduce the percentage payable.

Respondents who disagreed with the flat 5% rate said that a fair price had been paid on the first sale and that 5% was excessive, particularly on high value work. Some respondents preferred the scaled model that applied in the UK and the EU, while others said the rate should be set by voluntary agreement between the relevant parties. Some asserted that a resale royalty right should only apply if the work increased in value. They said most art work decreased in value, particularly once other costs (such as insurance, preservation or framing) were taken into account. They said there should be no royalty if work was sold at a loss, or that artists ought to reimburse the owners in such instances.

Setting a minimum threshold level on qualifying resales

Question 5

Do you agree that a minimum threshold of \$500 should be set before a resale price attracted a royalty?

Yes	39%
No	46%
Uncertain/neutral	1%
No answer	14%

n = 202

Respondents who agreed with a threshold of \$500 considered that it would assist the viability of a resale royalty scheme. They said that it would be impractical and costly to collect royalties on sale prices below this amount. It was asserted that \$500 was a fair threshold that would still benefit a wide range of visual artists, including emerging artists. The amount of \$500 was seen as a demarcation between serious, professional art and art that was more likely to be created as a hobby. It was also seen as an amount that would exclude resales by most secondhand dealers and non-specialist dealers.

There was some concern that a \$500 threshold might skew the market and that art market intermediaries might set the price of work at \$499 or less in order to avoid paying a royalty. There was also concern that certain types of visual artists might miss out as their work tended to sell for less than this amount. Respondents stated that \$500 was a good start but that inflation might undermine a set amount. They said that the amount should be inflation-adjusted or subject to regular review.

Respondents who disagreed with a threshold of \$500 were concerned at the cost of administration relative to the benefits such a threshold might deliver. They stated that a higher threshold would be more viable, and they proposed threshold amounts ranging from \$750 through to \$50,000 although most settled on the \$1,000-\$2,000 range. They said that a \$500 threshold was too low and would unnecessarily capture work sold on internet auctions, in cafes, at school fairs or community/charitable events.

Respondents also disagreed with a \$500 threshold because they wanted it to be lower or because they said it was unnecessary. They said technology and compulsory collective management by one agency could overcome any administration costs associated with a lower or no threshold. They said collecting agencies were designed to handle multiple small amounts and could collect lump sums annually to reduce costs. Respondents considered that the market would effectively set the threshold in terms of what it would be prepared to sell. They said that there was no threshold on royalties collected for other creators such as composers and writers. They also said that a threshold created exceptions and that exceptions of any kind enabled loopholes and avoidance.

Setting a cap on the total amount of royalties due

Question 6

Do you agree that no cap should be set on the total amount of royalties due on each resale?

Yes	60%
No	19%
<i>Uncertain/neutral</i>	5%
<i>No answer</i>	16%

n = 202

Respondents who agreed that there should be no cap said that the value of the resale was irrelevant and that the artist should always benefit fully. They considered a resale royalty right to be an economic right. Therefore, they considered it illogical to set a cap and to penalise successful artists whose work attracted higher prices. Respondents said that a cap discriminated against visual artists generally, and that other creators did not have their royalties capped. They also said that resale prices were not capped, nor were GST or the charges of art market intermediaries. Respondents said a cap could complicate a resale royalty scheme, making enforcement more complex and expensive and creating possible market distortions or loopholes. It was asserted that a cap was only introduced in the EU to prevent art sales diverting to Switzerland and New York whereas, in New Zealand, there was little risk of diversion even to Australia. It was also asserted that the New Zealand art market was generally of lower value than overseas art markets and that a cap was likely to have a minimal impact given the low number of high value sales.

Around half of the respondents who said that there should be a cap did not give a specific reason. Those that did give a reason generally cited their overall opposition to a mandatory resale royalty right. Some respondents wanted New Zealand to follow the EU and UK model and to implement a cap as well as a sliding scale for the resale royalty rate. Other respondents stated that an artist whose work gained a high price would already have benefited enough, and that

any royalty beyond a capped amount ought to go to artists who were in need of the funds. There were concerns that, without a cap, the market for high value art could be driven underground or relocate to Australia.

Liability for payment of a resale royalty

Question 7

Do you agree that there should be joint liability for payment of a resale royalty between the art market intermediary involved in the sale and the seller?

Yes	49%
No	30%
Uncertain/neutral	2%
No answer	19%

n = 202

Respondents who agreed that liability should be jointly shared between the art market intermediary and the seller said this would strengthen and assist enforcement. They said that the requirement to pay a resale royalty could be best established and explained at the point of sale, and easily included in sale conditions along with the sale price, buyer's premium and GST. It was submitted that joint liability would not allow either party to avoid their obligation, thus creating a mutual interest in compliance. Respondents said joint liability would also enable an art market intermediary to collect the resale royalty from the seller and pay on their behalf, while at the same time protecting their privacy and security. Respondents also considered it fair that both seller and intermediary were liable, as both were beneficiaries of the resale. At the very least, they considered that without the involvement, professional expertise and liability of the art market intermediary, enforcement would be complex, expensive and difficult to administer, and that this might affect the viability of the scheme.

Those who disagreed that liability should rest with the art market intermediary and the seller considered that the buyer and seller were already charged enough. They also stated that art market intermediaries were already overburdened with compliance and should not have to undertake further, uncompensated work.

Others who disagreed did so because they wanted liability to rest solely on the art market intermediary. They stated that the intermediary was more knowledgeable of the art business than either the seller or the buyer and already had the business systems set up to enable collection of royalties. They said this could operate in much the same way as GST in terms of business

records or systems, and in terms of collection at the point of sale. They said the intermediary could also choose whether to collect the royalty from either the seller or the buyer. Respondents were concerned, however, that intermediaries might pass on any compliance costs to artists in the form of increased commission rates.

Exemptions from a resale royalty (on acquisitions by museums and public art institutions)

Question 8

Do you agree that acquisitions by museums and public art institutions should be subject to payment of a resale royalty?

Yes	56%
No	25%
Uncertain/neutral	2%
No answer	17%

n = 202

Those who agreed museums and public art institutions should be subject to payment of a resale royalty said that there should be no discrimination among those liable, that all resales ought to be treated equally, and that artists should not be penalised on the basis of who sold their work. Respondents acknowledged the prestige of being in a public collection, but submitted that the institution also benefited from being associated with an important work, as well as being in a position to charge the public to view that work. Respondents said such institutions paid the seller for the work, paid buyer's premiums, GST and other copyright royalties. They questioned why they ought to be able to avoid paying a resale royalty to the artist.

Respondents noted that museums and public art institutions were large players in the art market and, if they were exempt, this could remove a significant portion of resale royalties, penalising the artist and impacting upon the viability of the scheme. They also said such institutions tended to hold onto work for longer, thus depriving artists of future resale royalties on that particular work. They said that to exempt such institutions suggested that there was economic harm in the proposition of resale royalties, in which case all buyers should be exempt. Respondents said that the best system was one that was consistent, with few exemptions if any. They also considered that as museums and public art institutions were usually buyers and not sellers, a resale royalty would have minimal impact.

Respondents who wanted museums and public art institutions to be exempt from a resale royalty obligation said that the exposure and prestige of being in a public collection were sufficient reward for an artist. They considered such institutions were not profit-making enterprises and that their purpose was

instead to promote and preserve cultural heritage and to educate. Some respondents said such institutions were already struggling with inadequate acquisition budgets, and that a resale royalty might hinder the already difficult task of fundraising for acquisitions. They wanted more encouragement for public art collections, and said that a resale royalty exemption could be one way to do this. Some respondents said that if such institutions were to be liable, it should be at a discounted royalty rate, and that they ought to be encouraged to buy directly off artists, particularly emerging artists.

Exemptions from a resale royalty (on acquisitions from artists)

Question 9

Do you agree that work purchased directly from an artist should be exempt from a resale royalty on the first resale of that work?

Yes	38%
No	42%
Uncertain/neutral	3%
No answer	17%

n = 202

Those who agreed that work purchased directly from an artist should be exempt from a resale royalty on the first resale of that work did so because they said such works were usually bought from artists by dealers and were resold within a relatively short period. They said it would encourage art market intermediaries to buy stock and make an immediate payment to the artist, as opposed to selling the work on commission and paying the artist once the work was sold. They said it would encourage dealers to buy directly from artists, and that they would be less likely to negotiate the price downwards to compensate for a subsequent resale royalty payment. Respondents also supported this option as it aligned to international practice. They were concerned, however, that it might prove difficult to administer.

Some respondents wanted work purchased directly from an artist to be exempt from a resale royalty on the first resale of that work because they were generally against a resale royalty, and said that all resales ought to be exempt.

Those opposed to an exemption for the first resale of work bought directly from an artist considered that all resales ought to be treated equally and that the sales source was irrelevant. They said consistent application of a resale royalty right might change buyer behaviour, might discourage direct sales or might reduce first-sale prices, but they said these were risks artists needed to take. Respondents considered that consistent treatment of all resales would assist enforcement, and avoid loopholes and possible evasion. Respondents also

disagreed with the exemption because they considered the buyer was usually able to obtain a discount when buying direct from the artist, and therefore ought to pay a royalty on its subsequent resale, particularly as this resale was likely to be for an enhanced price.

Some respondents who disagreed with the exemption said it could result in individual buyers going directly to artists and avoiding sales sources such as auction houses and dealer galleries. An exemption was perceived as disadvantaging art market intermediaries and impacting on the viability of their businesses.

Question 9 (continued)

Do you agree that an exemption should only apply if the resale takes place within three years of the work being purchased directly from the artist?

Yes	46%
No	42%
Uncertain/neutral	0%
No answer	12%

n = 76

Respondents who agreed that an exemption should only apply if the first resale took place within three years of the work being purchased directly from the artist said this was both fair to the artist and to the buyer, and that any resale price within that period was unlikely to be much higher than the first-sale price. They said it could take this long to generate public interest in a work or to generate enough works to present to a client. Respondents said buyers who sold within this three-year period only did so because they were forced to by personal circumstances, or in order to buy other art work.

Question 9 (continued)

If you answered no to the previous question, do you think an exemption should apply for longer or shorter than three years?

Longer	40.5%
Shorter	28%
No answer	31.5%

n = 32

Question 9 (continued)

If you think it should be longer or shorter, what would be an appropriate period?

Zero	9.5%
1 year	9.5%
2 years	3%
5 years	3%
10 years	6.5%
20 years	3%
Forever	9.5%
Whenever sold	12.5%
No answer	43.5%

n = 32

Respondents who said the exemption period should be longer than three years were generally opposed to implementing any mandatory resale royalty right. They said the exemption should last up to whenever the work was resold for the first time, or for a period ranging from 5 years to forever. Other respondents considered that any time limit was a restriction on the free market.

Respondents who wanted the exemption period to be shorter than three years said the art market could be volatile and that work often resold quickly, particularly among speculators. Respondents were concerned that an exemption on direct sales could distort the market or be used as a loophole to avoid paying a resale royalty. They were also concerned about the difficulty and cost of tracking a work that was eligible for an exemption. Should any exemption apply, some respondents wanted it to be for no longer than a year.

Question 9 (continued)

Do you agree that an exemption should only apply provided the work is resold for less than a certain amount?

Yes	49%
No	30%
Uncertain/neutral	1%
No answer	20%

n = 76

Question 9 (continued)

If you answered yes to the previous question, up to what resale amount should an exemption apply?

\$500	11%
\$1,000	5.5%
\$2,000	3%
\$3,000	3%
\$5,000	8%
\$10,000	11%
<i>Below original price</i>	8.5%
<i>Double original price</i>	8.5%
<i>10% above original cost</i>	3%
<i>Same as threshold</i>	5.5%
<i>No answer</i>	33%

n = 37

Respondents who said an exemption should only apply if the work was resold for less than a certain amount said this would protect a buyer, particularly one that supported emerging artists, should that work later sell at a loss. Some respondents were concerned that if the exemption amount was set too high, work purchased directly from artists might be marked up to meet this level and later resold for considerably less, thus harming the artist's reputation.

Some respondents wanted an exemption to apply if the work resold for less than its original purchase price. Other respondents wanted the exemption to apply to a level that was up to twice the price of the original sale price. Some respondents did not give a specific exemption level. Others gave an exemption level that was identical to the threshold price proposed for the scheme overall (that is, \$500) or identical to an alternative threshold level that they had proposed.

Respondents who did not agree that an exemption should only apply provided the work resold for less than a certain amount said exemptions created inconsistencies and opportunities for avoidance of liability. They said that this could create enforcement difficulties, and that some overseas resale royalty schemes had been undermined by being based on issues of profit or increases in price. They also said that the exemption level could distort the market by artificially reducing sale prices in order to qualify. Respondents said that large price rises within three years were unlikely and that the overall threshold for the scheme could capture those works that did increase significantly in value.

Duration of a resale royalty right

Question 10

Do you agree that resale royalties should be payable to living artists and/or to those entitled under a deceased artist's estate for as long as copyright exists in that work (that is, "life plus 50 years")?

<i>Both living and deceased artists</i>	62%
<i>Living artists only</i>	7%
<i>Deceased artists only</i>	1%
<i>Uncertain/neutral</i>	1%
<i>No-one</i>	8%
<i>No answer</i>	21%

n = 202

Respondents considered that resale royalties should be payable on the work of both living and deceased artists because this aligned to international practice and to copyright duration for other creators. They said visual artists ought to have the same rights as others in the general community and that a resale royalty right was an asset that was part of an artist's estate and part of their legacy. They submitted that the issue was not about who might be most deserving of additional funds – the living artist or beneficiaries of a deceased artist's estate. Respondents said applying a resale royalty right to the work of both living and deceased artists enabled the artist to acknowledge their supporters, in particular their families who might have struggled economically during an artist's lifetime. Respondents said that art work often increased in value upon an artist's death, and they said that those who supported them during their lifetime should benefit. They saw this as a way to reward that support and said that it was sometimes the only legacy an artist could leave. Respondents said all resales ought to be treated consistently. They also said including the work of both living and deceased artists would assist the viability of a resale royalty scheme in an art market the size of New Zealand's. It was asserted that this option reflected the origins of a resale royalty right, which was introduced in 1920 in France with the original aim of taking care of a deceased artist's dependants.

Respondents who wanted resale royalties to be payable only to living artists said it should support and recognise the creator, and encourage them to continue working in the sector. Some respondents said royalties could still be collected on the work of deceased artists but that these royalties ought to go to a fund to support living artists only. Respondents said it would be difficult and expensive to administer royalties for deceased artists, and to identify and track beneficiaries.

Respondents who said royalties should be payable only on the work of deceased artists said that the value of a work increased upon the artist's death. They said that established artists already did well and that working artists could earn an income by continuing to sell their own work.

Respondents who did not want royalties to be payable to either living or deceased artists generally disagreed with a mandatory resale royalty right. Some respondents, however, said living artists had more right to claim royalties than beneficiaries of deceased artists. They considered that royalties payable to the estate were a windfall for beneficiaries that did not create the work.

Inalienability of a resale royalty right

Question 11

Do you agree that a resale royalty right should be inalienable and unable to be waived or reassigned and that it apply to the creator regardless of whether or not the creator retains ownership of the copyright?

Yes	56%
No	20%
<i>Uncertain/neutral</i>	2%
<i>No answer</i>	22%

n = 202

Respondents considered that inalienability best protected the artist and their intellectual property. They said there was already considerable pressure on younger, emerging artists to relinquish their copyright. They considered that any inability to retain copyright should not impact upon a resale royalty right, either for works created independently or commissioned. Respondents said that inalienability guaranteed that the creator of a work would be recognised, rewarded and able to share in the value of any future trade of their work. They said alienability would defeat the purpose of introducing a resale royalty right. It was asserted that enabling an artist to waive or reassign their resale royalty right would also complicate and increase the costs of enforcement, in that any waiver or reassignment contracts would need to be tracked and monitored and could result in disputes. Respondents wanted the scheme to be as simple as possible, with no exceptions or exemptions.

Some respondents noted that the inalienability of a resale royalty right should extend to an artist's estate. Others wanted a limited waiver so that artists who did not wish to receive their royalties could instead opt to assign them to a consolidated artists' fund.

Respondents who disagreed that a resale royalty right should be inalienable said that this was contrary to copyright practice, and that contractual autonomy was an important aspect of the legal system. They said that the resale royalty right should rest with the copyright owner. Some said that this was particularly

so for commissioned work and that the payment of a commission could reflect both the work done and the reassignment of a copyright and, if introduced, a resale royalty right.

Reciprocal resale royalty rights

Question 12

Do you agree that a resale royalty right should be offered on a reciprocal basis to nationals of countries that have similar schemes and offer reciprocal rights to nationals of New Zealand?

Yes	59%
No	19%
Uncertain/neutral	4%
No answer	18%

n = 202

Respondents who wanted a resale royalty right to be offered on a reciprocal basis to nationals of countries that have similar schemes and offer reciprocal rights to nationals of New Zealand said it was about recognising the rights of creators of original work. They said it was not about the country of origin of that work, and that intellectual property protection should not have borders. They also asserted that reciprocity was a central tenet of international agreements such as the Berne Convention for the Protection of Literary and Artistic Works and the World Trade Organisation's Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS), and that copyright agencies had reciprocal collection agreements with their international counterparts which could easily enable widespread royalty collection. Other respondents said that artists lived in a global economy and had no control over the location of their work once sold. They said reciprocity was likely to have a minimal impact and might tend to benefit New Zealand artists more than overseas artists. They wanted all resales to be treated consistently and said that a simple and straightforward scheme would assist in compliance and avoid loopholes and market relocation. There were some concerns, however, about the possible cost of administering the resale royalty rights of overseas artists.

Respondents who disagreed with reciprocity were also concerned with administration costs. They questioned its effectiveness and said it would be too expensive to track foreign artists and beneficiaries. Some respondents highlighted the countries that did not have resale royalty schemes and said that New Zealand should not always link itself to Europe or the UK. They submitted that there would be little benefit from reciprocity, particularly as Australia did not have a resale royalty right scheme. Respondents said a reciprocal resale royalty right would depress the art market and discourage overseas collectors from buying New Zealand art.

Resale royalty collection and distribution - Compulsory collective management

Question 13

Do you agree that a resale royalty right scheme should employ a compulsory collective management system?

Yes	65%
No	14%
Uncertain/neutral	2%
No answer	19%

n = 202

Respondents who wanted compulsory collective management said this would be the most effective and accountable system of enforcement. They said this type of scheme would have national authority and the ability and resources to follow up on non-payment. Respondents considered that this would better protect artists' interests and avoid pressure on particular individuals, leaving artists to focus on their work and not on chasing royalties. It was also seen as protecting the privacy of collectors. Respondents said a non-compulsory system was in fact a voluntary system and that voluntary resale royalty arrangements did not work. Compulsory collective management was seen as administratively simple, consistent in its application and able to reduce the workload of art market intermediaries by limiting the royalty requests to a collection agency or agencies rather than to numerous individual artists or their agents. Some respondents said that the ability to develop a register of art work might be a secondary benefit of compulsory collective management. It was considered that this could provide valuable information on works sold, their location, and artist exhibitions and operations in New Zealand.

Respondents who agreed with compulsory collective management expressed concern about administration costs and the possibility these might absorb the royalties. Those who disagreed with compulsory collective management were also concerned about administration costs and about the costs outweighing the benefits. Administration cost was also a concern of those who were uncertain or neutral about compulsory collective management.

Respondents who disagreed with compulsory collective management said that the scheme should fund its own administration costs and should not use any taxpayer funds. Some respondents questioned whether enforcement could be effective, particularly in relation to internet or garage sales. There was also concern that a resale royalty right was regressive, in that buyers would have bought art work prior to knowing it would be subject to a resale royalty payment once resold.

Resale royalty collection and distribution – Number of agencies

Question 14

Do you agree that the collection of resale royalties should be administered by one agency?

Yes	57%
No	20%
Uncertain/neutral	3%
No answer	20%

n = 202

Question 14 (continued)

If you answered no to the previous question, how many agencies should be able to collect resale royalties?

Two	5%
Three	2.5%
Several	5.5%
Unlimited	2.5%
No-one	5%
No answer	79.5%

n = 39

Respondents who agreed that the collection of resale royalties should be administered by one agency said the New Zealand art market was too small to sustain any more than one agency; some said that it may be too small to sustain even that. Respondents said that one agency would be cost-effective, whereas multiple agencies would drive costs up and benefits down. Some respondents were concerned about one agency having a monopoly. They were concerned about accountability and wanted to cap the commission rate that the collection agency was able to deduct from artists' royalties to cover administration costs. Respondents also wanted the collection agency to be New Zealand-based and to have a strong knowledge of the New Zealand regulatory environment. Respondents said that one agency would be simpler and provide one point of contact. They said this would make enforcement and compliance more effective and reduce any confusion or potential for avoidance and loopholes. Respondents stated one agency would also provide consistent interpretation of the scheme's parameters. Respondents pointed to the Australasian Performing Right Association (APRA) in terms of a model or organisation they said was worth emulating.

Respondents who disagreed with one agency administering resale royalties submitted that competition would keep costs down, meaning lower commission rates and higher resale royalties. They said a monopoly was unhealthy for

artists and they pointed to the UK where the introduction of a second agency resulted in the first agency lowering its commission rates. Respondents stated that artists ought to be able to choose their own agency and that various organisations representing different sectors of visual art might be appropriate. Other respondents were opposed to a mandatory resale royalty right and did not want any agency to administer it. Some respondents said the scheme would be so bureaucratic and difficult to administer that it would require dozens of agencies to monitor it effectively.

Respondents who were uncertain or neutral about the number of agencies were concerned about administration costs outweighing the benefits. They said that cost-effectiveness and viability ought to determine this decision.

Most respondents who disagreed with there being one agency, or who were uncertain or neutral, did not specify an alternative preferred number. A few respondents said no-one should administer resale royalties, while others opted for two or three agencies through to an unlimited number.

Question 14 (continued)

Which type of agency do you think may be the most appropriate to administer the collection of resale royalties?

<i>Government agency</i>	32% ³
<i>Statutory body</i>	21%
<i>NGO</i>	22%
<i>No-one</i>	13%
<i>No answer</i>	27%

n = 202

Respondents who chose a government agency as the most appropriate body to administer the collection of resale royalties said it would be transparent, accountable, trustworthy and able to handle any conflicts of interest. They said that a private company might struggle with the scheme’s viability, whereas the government had existing capacity and access to resources such as legal advice or additional support if necessary. Respondents said that a government agency would give the scheme authority and credibility nationally and internationally, which would aid effective enforcement. Some respondents said a government agency’s involvement might enable some cross-over and co-ordination between the collection of GST and the collection of resale royalties.

Respondents who said a statutory body would be the appropriate agency to administer resale royalty collection stated that neutrality was important. They said the organisation should be independent of government and of private

³ This does not add up to 100% as respondents were able to indicate more than one option.

sector interests such as art market intermediaries. Respondents said there ought to be a connection to government, in terms of legal authority, setting of operational guidelines, accountability and review, and that there ought to be a disputes mechanism.

Respondents who favoured a non-government organisation said independence was a key consideration. They said copyright collection agencies tended to be independent, not-for-profit agencies that were free of bureaucracy and political pressure or intervention, and that they already existed specifically to undertake such a role. Respondents said the most appropriate collection agency was one that was able to be impartial, and able to gain the confidence of artists and art market intermediaries. They said the government was a significant art collector and could have a conflict of interest. Respondents also wanted the agency to have an arts focus and existing knowledge of the arts, and pointed to APRA as an appropriate model.

Respondents who chose more than one option as the most appropriate agency to administer resale royalties cited reasons of accountability, to the public as well as to artists. They stated that government involvement might result in a stable commission rate and that the government might subsidise administration costs. They wanted the agency to be New Zealand-based, representative of the arts community, have artists' interests at the forefront and have a secure infrastructure.

Respondents who did not consider any agency appropriate to administer the collection of resale royalties were generally against a mandatory resale royalty right. They said it would benefit only established artists and artists' estates. They said compliance would be impossible and that administration costs would outweigh the benefits.

Question 14 (continued)

Do you have any specific agency or agencies in mind that you think may be the most appropriate to administer the collection of resale royalties?

<i>Australasian Performing Right Association</i>	1% ⁴
<i>Artists Alliance</i>	14%
<i>Creative New Zealand</i>	13%
<i>Contemporary Fine Art Dealers' Association</i>	1%
<i>Copyright Licensing Ltd</i>	2.5%

⁴ This does not add up to 100% as respondents were able to indicate more than one option.

<i>Designers Institute of New Zealand</i>	1%
<i>Inland Revenue</i>	15.5%
<i>Ministry for Culture and Heritage</i>	14%
<i>Museums Aotearoa</i>	1%
<i>National Library</i>	1%
<i>Viscopy</i>	21%
<i>Copyright agency</i>	10.5%
<i>Government agency</i>	8.5%
<i>New agency</i>	7%
<i>No-one</i>	9.5%
<i>Other</i>	22%

n = 83

Respondents were asked to indicate any specific agency or agencies that they considered might be the most appropriate to administer the collection of resale royalties. A total of 58% respondents did not answer this question. This non-response was evenly divided between those who generally supported a mandatory resale royalty right but did not have a specific preference for the type of collection agency and those who were opposed to a resale royalty right and therefore did not consider it necessary to name a specific agency.

Out of those 42% who did respond, 21% chose Viscopy as the most appropriate agency, 15.5% Inland Revenue, 14% the Ministry for Culture and Heritage, 14% Artists Alliance and 13% Creative New Zealand⁵. Other agencies specifically mentioned (by one or a few respondents) included Copyright Licensing Ltd, Australasian Performing Right Association, Museums Aotearoa, Designers Institute of New Zealand, National Library, Contemporary Fine Art Dealers' Association, Elam School of Fine Arts, and Whitecliffe College of Arts and Design.

A total of 8.5% of those who responded to this question indicated a government agency but did not specify which one, while 10.5% said it should be a copyright agency (unspecified), 7% wanted it to be a new agency, and 9.5% said it should be no agency.

A total of 22% of respondents did not indicate a preferred agency or type of agency but requested a transparent process of selection based on specific criteria. While some respondents indicated a preference for an arts-focussed organisation, they said that ultimately the most efficient agency ought to be

⁵ Total percentages do not add up to 100% as respondents were able to indicate more than one option.

selected. Some respondents wanted artist input into the selection process, including the involvement of Artists Alliance. Other respondents specifically referred to APRA and wanted a similar model to be set up for visual artists.

Enabling legislation

Question 15

Do you agree that a resale royalty right in New Zealand should be established by amendment to the Copyright Act 1994?

Yes	53%
No	20%
Uncertain/neutral	5%
No answer	22%

n = 202

Respondents who agreed that a resale royalty right in New Zealand should be established by amendment to the Copyright Act 1994 said this was logical, as a resale royalty right was a copyright issue and all copyright matters should be in the same legislation. They said this aligned to international practice, and cited copyright agreements such as the Berne Convention for the Protection of Literary and Artistic Works. Respondents asserted its inclusion in existing legislation was simpler than separate legislation and would add weight to its effectiveness. There was also a request for this legislation to include the right to seek information from particular parties to ensure enforcement.

Respondents expressed concern that the alternative of a voluntary (unlegislated) resale royalty agreement did not work. Some respondents also wanted other parts of the Act to be amended at the same time, such as extending the copyright duration for artistic works (from 50 years to 70 years after the death of the artist) and strengthening protection for artists (particularly sculptors and installation artists) whose work was photographed and marketed without acknowledgment or the artists' permission.

Respondents who disagreed with its inclusion in the Copyright Act said a resale royalty right was not a copyright but a property right. They said that the scheme was not viable in New Zealand and would benefit few artists. Other respondents said it should be a separate piece of legislation, and that this would be simpler and would distinguish between resale royalty rights and copyright. There was concern that it was already difficult enough to enforce copyright and that artists might not benefit from resale royalties either. Some respondents said they did not know enough about copyright to answer. Few respondents provided an alternative, other than to say they either preferred the status quo or that there should be separate legislation.

General comment

Question 16

Are there any other comments and/or evidence you wish to provide in support of your submission?

Respondents were invited to offer other comments and/or evidence in support of their submission. Most respondents tended to reiterate their overall position on the proposed introduction of a mandatory resale royalty right.

Respondents who supported the introduction of this right pointed to the UK - the level of resale royalties collected and the apparently minimal impact the introduction of a resale royalty right has had on the art market. They said voluntary resale royalty agreements had limited value, that visual artists needed additional assistance, and that resales currently disproportionately benefited art market intermediaries to the detriment of the artist. Respondents wanted visual artists to have comparable opportunities as other artists to derive royalties from their work and they wanted protection of visual artists' intellectual property. They said that New Zealand's adoption of a resale royalty right would be an important indication, nationally and internationally, of this country's respect for visual artists. The right would also provide an incentive for artists to create work and to build a sustainable career.

Concern about the administration costs of a resale royalty scheme was expressed, as was concern that art market intermediaries might increase the commission they charged artists on the first sale of their work. Respondents wanted a scheme to be as simple as possible, to limit any potential for avoidance. Simplicity and consistency in application were seen as assisting compliance and viability. Some respondents were concerned that internet auctions and private sales might provide possible loopholes.

Respondents who did not support a mandatory resale royalty right said it would be unfair and penalise small businesses and art collectors. They said a fair first-sale price had been agreed on the work and that a resale royalty right would interfere with an owner's property rights. Some respondents said artists were being greedy by wanting an additional share of any resale price. Respondents said that a resale royalty right would depress the art market, reducing both first-sale and resale prices. They said the scheme would be bureaucratic, difficult to enforce and of little benefit to most artists. Some respondents said that the government should either keep the status quo, reconsider the scheme when the art market was larger, or consider alternative ways to support visual artists. Other respondents said that artists who could not make a living from their work ought to consider another occupation.

Some respondents suggested other options to support visual artists, either instead of, or in addition to, a resale royalty right scheme. These suggestions included tax incentives for art collectors as a means of encouraging them to

buy art and support visual artists, particularly emerging artists; and tax incentives to encourage art collectors to sell or donate works of art to museums and public art institutions. There were suggestions of reduced taxes for artists, including the removal of GST on materials used by artists in the creation of their work; and the removal of income tax for visual artists.

It was suggested that a register of art works be developed, in conjunction with compulsory collective management of resale royalties. Respondents asserted that the collection of information necessary to secure payment of royalties could also provide valuable information for artists, historians and curators on the works sold, their location, and artist exhibitions and operations in New Zealand.

Other suggestions included:

- additional funding for Creative New Zealand or for initiatives such as: supporting galleries to promote artists in New Zealand and internationally; the provision of venues and exhibition opportunities for emerging artists; targeted study grants for visual artists; assistance to pay off artists' student loans; and targeted support for emerging artists and those on low incomes;
- an art acquisition budget for all government departments;
- compensation for visual artists whose works are held in public collections;
- encouragement and legal assistance for artists to draw up effective voluntary resale royalty contracts and/or to encourage artists to retain copyright;
- amending the Copyright Act 1994 by extending the copyright period from 50 years to 70 years after the death of the creator;
- amending section 73 of the Act to strengthen protection for artists (particularly sculptors and installation artists) whose public work was photographed and marketed by others for commercial gain, without the acknowledgement or permission of the original artist; and
- strengthening New Zealand's moral right provisions by declaring them to be incapable of waiver and/or removing the requirement that they must be asserted.

Distribution of discussion papers

Over 3000 discussion papers were distributed as shown below:

Sector	Number of discussion papers distributed ⁶
Artists and arts groups	1035
Secondhand dealers	1100 ⁷
Dealer galleries	393
Museums	149
Auction houses	9
Academics	63
Curators	34
Government agencies and statutory bodies	149
Iwi	86
Other ⁸	142
Total	3160

⁶ This number does not include those who may have downloaded the discussion paper from the Ministry for Culture and Heritage's website. Some organisations were sent multiple copies (to different individuals and/or for public distribution).

⁷ There are approximately 1800 licensed secondhand dealers. Distribution of discussion papers excluded those who were unlikely to sell art work (such as secondhand car dealers, and marine, scrap and whiteware merchants).

⁸ This includes lawyers, internet providers, art collectors, copyright collection agencies, and general public (sector unknown).

Overall position – by sector

Sector	Support	Neutral or uncertain	Oppose	Total
Artists	93	2	12	107
Collectors/buyers/sellers	4	1	18	23
Secondhand dealers	1	1	15	17
Dealer galleries	5	-	11	16
Copyright collection agencies	7	-	-	7
Arts groups (eg advocacy, artist space)	6	-	-	6
Museums/art institutions	5	-	1	6
Auction houses	-	-	4	4
Academics	1	1	1	3
Other	4	1	8	13
	126 (62%)	6 (3%)	70 (35%)	202

Respondents

The following respondents made submissions in response to a discussion paper on the proposed establishment of a mandatory resale royalty right in New Zealand:

First Name	Surname	Organisation (if any)
Ken	Adams	
Jim	Allen	
Melissa	Anderson Scott	
Marilyn	Andrews	
Kwee Tiang	Ang	CISAC (International Confederation of Societies of Authors and Composers)
Brian	Badcock	
Allan	Baggett	
Dianne D	Baker	
Peter	Barker	
Neville	Bates	
Elsbeth	Batt	
Suzanne	Beer	Lewis Paape Gallery
Heather	Bell	
Mark	Berry	Barristers.Comm
F	Bills	Art Works
Don	Binney	
Evan	Blair	Evan's Antiques
Judy	Blanchard	
Jonathan	Booth	
Tony	Borick	
Jamie	Boynton	
Graham	Brinsley	
Lyndsay	Brock	
Julia	Brooke-White	
Bryce	Brown	
Warwick	Brown	
Ellen	Butland	
Neil	Campbell	
Alby	Carter	
Paul	Cash	Aotearoa International Ltd
Paul	Cato	
Susan	Chambers	
Greg	Cole	
Jenny	Collins	
Meredith	Collins	
Sue	Collins	
Hamish	Coney	Art and Object
Des	Cotman	Far North Regional Museum
Sarah	Cragg	

Douglas	Crane	
J B	Cunnington	
Lyn	Dallison	
Rick	Davies	
Alex	Davis	
T	Delamore	
Louise	Dentice	
Jon	Dobbs	
Sarah	Dugdale	North Shore City Council
Terry	Duthie	
Lorraine	Elliott	
Hilary	Falconer	Arts Waikato
Charlotte	Fisher	
Aaron	Frater	
Dick	Frizzell	
Helen	Frost	
Clive	Fugill	Te Puia
Viky	Garden	
Mike	Geers	PassionArt
Jenny	Gibbs	
Max	Gimblett	
Sam	Gisler	
David	Goodwin	
Fiona	Goulding	
John	Gow	John Leech Gallery
Mark	Graver	Wharepuke Print Studio
Anthony (Tony)	Green	
Maggie	Gresson	Artists Alliance
Russell	Haley	
Gillian	Hanley	
Megan	Hansen-Knarhoi	
Janet	Hart	
Lloyd	Harwood	
James and Susan	Hassall	
Anthony	Healey	APRA (Australasian Performing Right Association)
Ross	Hemera	
Warwick	Henderson	Warwick Henderson Gallery
John	Hoggard	
Linda	Holloway	
Derek	Hooper	
Heather	Horngate	
Ralph	Hotere	
Jan	Huijbers	
Daniella	Hulme	
Alexis	Hunter	
Peter	Jarvis	Ferner Galleries
Christina	Jeffery	Tautai Contemporary Pacific Arts Trust
Stephanie	Johnstone	

Rosalie	Jurczenko	
Jodi Ruth	Keet	
Hamish	Keith	
Merrilee	Kessler	NAVA (National Association for the Visual Arts)
Aaron	Key	Advertising and Illustrative Photographers Assn
Cheryl	Kinder	
Errol	King	
Rangi	Kipa	
Lindsey	Kirk	
David	Langman	NZ Centre for Photography
Gary	Langsford	Gow Langsford Gallery
Margaret	Lawlor-Bartlett	
Mark	Lindsay	Creative New Zealand
Antonia	Marino	NZ Art Guild
Liz	McAuliffe-Evans	
Ewen	McCann	
Kerry	McCarthy	Canterbury Museum
Michael	McCormack	
G'ian	McGregor	
Ray	McKeown	
Mark	McLaughlin	
Heather	McLeod	
Annie	Melchior	
Alfred	Memelink	
Peter	Merrick	
Judy	Millar	
Marian	Minson	Alexander Turnbull Library
Bryce	Moller	Art Attack
Ansley	Moore	
Tuakana	Morgan	
Vivienne	Morrell	
Bob	Munro	Salamander Gallery
Alison	Murray	
Jenny	Nelligan	Bowen Galleries Ltd
Susan	Nelson	
Peter	Nicholls	
Maris	O'Rourke	
Penny	Otto Kellock	
Marcia	Page	Tinakori Gallery Ltd
Neil	Pardington	
David	Peautolu	
Gerhard	Pfennig	Bild Kunst
Priscilla	Pitts	Dunedin Public Art Gallery
Karen	Prall	
Helen	Prentice	Casa Manana
John	Radford	
A G	Rangi	
L	Robbins	

Simon	Robinson	
Sandy	Rodgers	
Zoe	Rodriguez	Copyright Agency Limited
Alan	Ross	
Chris	Saines	Auckland Art Gallery
John	Sargeant	
Dorothy	Saunders	
Walter	Scott	
Peter	Shand	Elam School of Fine Arts
Susan	Shand	Art Bureau NZ Ltd
Ashley	Shaw	
Ken	Sheldrick	
Peter	Siddell	
Gary	Simmons	
Alexandra	Sims	Department of Commercial Law, University of Auckland
Rae-ann	Sinclair	
Dunbar	Sloane Snr	Dunbar Sloane Ltd
Michael	Smither	
Michael	Smythe	CREATIONZ Consultants
Alan	Sorrell	
Jacqueline	Spencer	
Tania	Spriggens	DACS (Design and Artists Copyright Society)
David	Stone	
Craig	Swift	
Graeme	Sydney	
Allan	Tattersfield	
Lorraine	Taylor	
Kura	Te Waru-Rewiri	
Derek	Thode	Toi Ora Live Arts
Elizabeth	Thomas	
Beryl	Thomson	
John	Timoti-Hohaia	Hato Paora Co-op Ltd/Ngati Kahu Ki Whangaroa Co-op Soc Ltd
Chryssy	Tintner	Viscopy
Christine	Turner	Trade Me
Dee	Twiss	
Greer	Twiss	
Ann	Uerata	
Robert	van de Voort	Albany Studios
Rae	van't Hof	
Carmen	Vietri	Copyright Licensing Ltd
Gregory	Waite	Antiques on Main
Sharen	Watson	
Richard	Watt	Department of Economics, University of Canterbury
R	Watts	
Peter	Webb	Webbs Fine Art
Jim	Wheeler	

Andrew	White	
Deborah	White	Whitespace
Yuri	Wierda	
Grant	Williams	
Haley	Williams	
Nigel	Williams	
Janet	Williamson	
GE	Wrigley	
Collette	(no name given)	
Ingrid	(no name given)	
Lee	(no name given)	Artbash
Sally	(no name given)	
Tracey	(no name given)	House of Taonga
Megan	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	
(no name given)	(no name given)	