

The formula and details are not important in this context. My point is that these plans are a good example of co-operative federalism. They are to be administered by the federal Department of National Revenue *via* the tax-collection agreements between federal and provincial governments. It enables provinces, by means of their provincial income-tax revenues, to allow credits against property taxes without changing the basic structure of the individual income tax. All of this, incidentally, is done by the taxpayer on a single income-tax return....

S/A