

involved in the personal income and corporation taxes, the revenue from these minor tax fields is very small indeed. It seems to me that the surrender of these minor fields is a small price to pay for an agreement which can mean so much to the future of Canada.

There is a second reason why the Dominion might well reconsider this matter and that is that all the things they want to do in the matter of maintaining full employment and high national income can be done without having these tax fields. With complete control of corporation taxes and income taxes, the Dominion can use taxation as an economic balance wheel without having access to the minor tax fields asked for by some of the provinces.

None of us here can expect to get all the things we think our provinces are entitled to. We have all had to give way from time to time in order to make an agreement possible. Since Saskatchewan is not asking for these taxes, I feel that I can very properly urge the Federal Government to make some concession to those provinces who are asking for these tax fields. It seems to me that, having found a basis of agreement on the two major taxes and succession duties, we ought not to let this conference be shipwrecked on matters which are after all unimportant in the light of the great issues which are here at stake.