

centage, without regard to the earnings of the companies before the war. As the war went on our method of computation took on the appearance of bonusing the affluent companies. The little companies that in peacetime struggled to exist were obliged to continue to struggle in wartime. With long service most of their equipment was written off, and a computation based on the capital employed gave them very little capital to work on. I think that in the interest of our smaller industries especially there should be a review of taxation.

There is a practical way to go about this. Yesterday the honourable senator from Toronto (Hon. Mr. Campbell) gave notice of motion for the appointment of a special committee to examine into the provisions and workings of the Income War Tax Act and the Excess Profits Tax Act 1940, and to formulate recommendations for the improvement, clarification and simplification of the methods of assessment and collection of these taxes. I have no doubt that this motion will be proceeded with in due course; and when the committee is appointed we shall have full opportunity to discuss the subject freely and to secure authoritative information from departmental officials and others who may come before the committee.

The honourable senator from Lincoln (Hon. Mr. Bench) the other day talked about rationing. At that time the pot was kept boiling by disturbances related to the rationing system in Canada. He thought, and I believe it to be true, that people were tired of regimentation. Certainly, after six years of war, everybody is tired of regimentation, but scarcely anyone will deny that the legislation and regulations were necessary. I think it is conceded generally that they are still necessary. Do not forget that rationing is a factor in holding the price ceiling. If you do not ration, the people who have money to spend may buy two suits of clothes instead of one. Rationing is for the purpose of dividing available goods evenly among the people, so that greed cannot prevail. It seems to me that the people who are in the low income brackets should be the first to defend rationing by the Government of Canada. I still think rationing is necessary. We have commitments abroad, and rationing is the only means by which we can satisfy them.

We are told there are four kinds of flesh, three of which are for food—the flesh of beasts, of fish and of fowl. It seems to me that when fish and fowl are unrationed in Canada, particularly as this is the hunting season, we can get along very well, and nobody need go hungry because of rationing. I

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believe that the internal routine of meat stores has been somewhat disturbed. The use of tokens has been especially objected to, and it may be that which has caused most of the trouble. However, the retailers of Canada have derived many advantages from wartime economy; most of them are doing better than they did in peace time. They must realize that they have many privileges, and that competition is almost non-existent; they must also appreciate that they have had a buoyant economy due to the war, and that profits have been greater than at any other time. Their only difficulty today is they cannot get enough goods to sell. I am glad to know the Retail Merchants Association of Canada have taken a good stand. Let us hope their purpose will prevail.

Honourable senators, I wish to speak for a little while on what is known as "the new world order". We see it referred to in the Speech from the Throne. As a business man, I should like to see something definite as an objective. We have a good start in what was known as the Atlantic Charter. This Charter, as you know, came into being on August 14, 1941, when the President of the United States and the Prime Minister of Great Britain met on a battleship off the shores of Newfoundland. There they gave to the world the Atlantic Charter. It was a statement to the world of what we were fighting for, and what the countries proposed to do when the war was over, in order that a new order might prevail. Twenty-six nations signed the Atlantic Charter. The basis of the Charter is four freedoms: freedom of worship, freedom of speech, freedom from fear and freedom from want. With regard to the freedom of worship, we scarcely appreciate its value in this country because we know that it has been here for generations. While there are countries where such freedom is not enjoyed, in Canada no man can be challenged for the way in which he chooses to walk humbly before his God.

Freedom of speech is of great importance. We have an almost unlimited freedom of speech. We are told sometimes that members talk too much in Parliament and that their speeches are too long. Personally, I never saw much harm come from long speeches. I believe it would be better to have reams of long speeches in Parliament than one page of bad law. There is nothing like the wind of public opinion blowing through the legislative halls to clear the air and prevent the passing of bad laws. Therefore, members should take their time and discuss matters carefully. When they do this they are rendering their best service to the country. The