

Because of strikes and disturbed conditions in the United States and Canada the price of coal, for instance, has gone up something like 70 cents a ton. The cost of labour has increased, but the price ceiling remains almost the same as it was during the war.

I agree with the government that three things are required—production, revenue and full employment. I would add another—morale. Why not offer some encouragement to everybody in Canada, whether they are employed in the production of goods or otherwise? At the last session of parliament I referred to the fact that the morale of the Canadian people was at a very low ebb. It is lower now than it was a year ago, all due to the restrictive measures I have mentioned.

The Excess Profits Tax in a modified form has been retained in Canada, while in Great Britain, the United States and New Zealand similar measures have been abolished. Our brain trust, the sole advisers to the Minister of Finance, always want to turn the screw of taxation one more turn to see what they can get out of the people. No doubt they have advised the Minister of Finance to continue the Excess Profits Tax.

This morning I had the great privilege of meeting Field Marshal Viscount Montgomery, and I was much impressed by his statement that the human element won the battle of El Alamein and all the other battles of his brilliant campaign. The government, it appears to me, does not pay very much attention to the human element. This element symbolizes enthusiasm and courage—qualities inherent in business enterprise. But to-day our people are discouraged and say: "What is the use of trying? We cannot save a dollar." Those in another category exclaim: "What is the use of developing our business? When we die the government will take away most of the results of our enterprise and labour."

If we live to see another budget brought down, as I hope we shall, I trust that it will present to us a much brighter picture than is reflected in the statement for the present fiscal year. My honourable friend from Churchill (Hon. Mr. Crerar) referred to the happy state of affairs thirty years ago—a period that I know so well—when government and free enterprise walked together in harmony. Then the government did not feel that its prestige would be lessened by asking people in all walks of life what changes they thought should be made in the tariff. As a matter of fact, the honourable member from Churchill will recall that in those days we used to have a tariff commission going about the country holding sittings at which the public were invited to present their views on

tariff questions. I know that forty years ago—I can go back further than my honourable friend—our ministers of finance consulted their friends and the people from one end of the country to the other with respect to fiscal matters. Under the present bureaucratic system the Minister of Finance does not consult anybody outside his department. He leaves questions of finance and tariff to four specialists—very nice courteous fellows, all well versed academically, but not a single one with any business experience.

The motion was agreed to, and the bill was read the third time, and passed.

BUSINESS OF THE SENATE

Hon. Mr. ROBERTSON: Honourable senators, before moving the adjournment of the house I should like to refer to one or two matters.

The Committee on Banking and Commerce has one more bill to consider—the Canadian Commercial Corporation Bill. A meeting had been planned for 8 o'clock this evening, but in view of their recent arduous labours, I think the committee should not meet before 10.30 to-morrow morning. It is only fair to suggest that they take a holiday this evening.

Hon. Mr. MORAUD: May I ask the honourable leader of the government if it is indiscreet to inquire whether there are any other bills to come before us?

Hon. Mr. ROBERTSON: As far as I am advised, there are not.

Hon. Mr. LEGER: What about the supply bill?

Hon. Mr. ROBERTSON: Except the supply bill.

Hon. Mr. BALLANTYNE: Is the leader in a position to give us any further indication as to the possible date of prorogation?

Hon. Mr. ROBERTSON: As far as I have been able to ascertain, there is every hope and expectation that parliament will conclude its work this week, and that prorogation will take place by Saturday night.

I take this opportunity of asking as many honourable senators as possible to remain until Saturday evening. Many honourable members who come from a distance have been away from their homes for a long time. It is difficult for me to urge them to remain, but it is necessary that the business of this country be carried on as far as we are concerned. I hope, therefore, that all honourable members—particularly those who live in the vicinity of the capital, and who have been able to get