set forth in the letters patent as, among other things, the advancement of the Christian religion in particular, by means of and in accordance with the principles of the Oxford group movement founded in or about 1921 by Dr. F. N. D. Buchman.

My hon. friend must know that you do not have to be a religious body or a political body or any other body to engage in the advancement of the Christian religion, and that is what Moral Re-Armament purports to do. It does not compete with any religion; it has no body of doctrine. It is not a church and does not profess to be a religion, but it does heal mistrust, hates and resentments amongst the peoples of the world. It holds out to mankind the challenge of living by absolute moral standards, and that is something to which I want to give my support.

Mr. Bigg: I wish to say a word or two about income tax exemptions. This is something which I think is of universal interest. I am not asking for a reduction in income taxes across the board. I merely rise to suggest to the minister and his department that some consideration be given to students who are taking university courses or technical training, and who are trying to put themselves through these courses by taking seasonal employment during the summer. In many instances this has an effect on the income tax position of their families or themselves. They need this money immediately to go to university and the income tax levied on them at this particular time often delays them a year or two or sometimes prevents them from getting this higher training. I would suggest to the minister that this might be a field in which through some small reduction in our national income we could relieve these very worthy young people of this financial burden.

I might add at this time that this suggestion would not present any solution to the problem of nursing students because they do not get any income while they are learning their profession.

Mr. McIlraith: I want to raise a question concerning the administration of the estate tax by the Department of National Revenue. This question has been raised before with the minister on another occasion and his answers on that occasion were comparatively satisfactory. The difficulty can be best illustrated by indicating to the minister exactly how the matter works. A person dies leaving a commercial property which is immediately listed with real estate brokers for sale. It is sold at the highest possible price that can be obtained and the sale is completed within three months of the date of death. If you take the sale price as the basis for determining value, then the value is the gross sale figure less the agent's commission. The estate only receives the net figure.

The department, however, takes the position that the estate must pay tax on the gross sale price and injustice is caused by the increase in taxation caused by that administrative practice. The estate tax legislation deals with value, and the departmental interpretation should not enable the department to increase the "value". The value is what the selling authority can get for the property. This is one of the tests of value, in any event, although there are many others. In a case where there is an attempt made to sell immediately, the value must be what the vending authority realizes. I should like to have the minister's comments on that situation because I feel that what the department is in effect doing is to amend the Estate Tax Act by interpreting the value of the property in the example which I have given to mean the real estate agent's commission as well, a wholly unfair practice.

Mr. Dinsdale: I should like to speak briefly on the subject raised by the hon. member for Kootenay West. I believe he raised a query as to the desirability or eligibility of certain religious groups having contributions to their organizations exempted from income tax. It seems to me that this principle that has been espoused by the Department of National Revenue has many benefits. As a matter of fact, I would be inclined to support this principle in preference to the principle recently adopted to the effect that automatically $100 per person be allowed as an income tax deduction.

We have many religious and charitable organizations in this country which are doing good work on behalf of Canadian citizens. It seems to me it is an entirely desirable principle to assume that this work should be encouraged by providing an incentive of the kind that is provided under our income tax legislation. So far as the Moral Re-Armament group is concerned, my acquaintance with the organization goes back to my student days when it was known as the Oxford group and carried on religious activity amongst the students of this country as well as England and European countries. The impression I have always received has been that it was made up of dedicated believers in the concepts and doctrines of the group, and that its purpose was none other than to encourage and stimulate religious life among the young people of this country and throughout the western world. More recently, in the post-war