

gives the impression of being created to deal with the specific problems of to-day.

The style is clear and the book is well organised. The cases are aptly used for illustration and the facts are concisely stated so as to lay bare the real points at issue. Although over a thousand cases are cited, the work does not give the impression that it is over-loaded with references. A general index of twelve pages is adequately arranged. The printer has done his work well.

G. W. P.

*A Treatise on the Principles of Income Taxation* by J. P. HANNAN, Barrister and Solicitor of the Supreme Court of Victoria, Member of the Commonwealth Taxation Board of Review. The Law Book Co. of Australasia Pty. Ltd., 1946 ; pp. xxxii, 505.

As the author points out, it is more than strange to find a large volume of legislation directed at a subject which there has been no attempt to define. It is refreshing to find a work directed towards this difficult problem of the meaning of income and doubly so when the author is so well qualified to undertake the task. The work is clearly written and does more than merely provide an accessible digest of the decisions. It is impossible in a review to discuss the technical points involved in a subject where the issues are so often confused—it can only be said that this work will be of great benefit to lawyers. The publishers are to be congratulated on the excellence of their work—it is unfortunately not always possible to say this of Australian publications. The use of cross headings, cross references and an efficient index make the work easy to use.

G. W. P.

*Commonwealth Conciliation and Industrial Arbitration Law.* By NEVILLE G. McWILLIAM and RICHARD H. BOYT. Law Book Company of Australasia Pty. Ltd., pp. xxiii and 432. Price £2 10s.

On pages 1-185 of this publication there is set out the Commonwealth Conciliation and Arbitration Act 1904-1946, with "cases relevant" to the great majority of the sections recorded "as far as practicable" under the particular section. Then follow, with little in the way of notes, the Commonwealth of Australia Conciliation and Arbitration Rules of Court (pp. 186-213), the Regulations under the Commonwealth Conciliation and Arbitration Act 1904-1934 (pp. 214-238), various sets of Regulations promulgated under the fast expiring National Security Act 1939-1943 (pp. 239-380), and the Regulations comprising the schedule to the Women's Employment Act 1942, as amended (pp. 380-392). The book is concluded with an appendix (mainly quotation matter) intitled "Basic Wage, War Loadings and Wage Increases in Commodity Costs" (pp. 393-406) and an index. There is a table of cases among the preliminary contents.