

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.

The greater part of the book can be said to consist of a bare reproduction of Statutory Rules; the Commonwealth Conciliation and Arbitration Act alone comes in for general annotation. No attempt is made at any stage of the compilation to discuss the general principles of Australian industrial or labour law, to consider the sociological background of such law, to find a philosophic basis for Australian judicial decisions relative to labour and industry, or to suggest that, in any measure, there has been built up in Australia an industrial or labour jurisprudence. The book adds nothing to the study of industrial relations, so that it will have little appeal to students of this subject. The industrial practitioner, however, should find it very useful to have at his disposal, in convenient form, the references to judicial decisions bearing on the interpretation of the Commonwealth Conciliation and Arbitration Act.

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*Jurisprudence*, by G. W. PATON, Professor of Jurisprudence in the University of Melbourne; pp. 528; Oxford, 1946.

The multitude of speculations (which have been rife throughout the Law School this year) as to what was the source from which Professor Paton has been apparently quoting so extensively in his lectures on Jurisprudence in recent months, may now be set at rest. Professor Paton has been quoting from his own copy of his newly published text-book on Jurisprudence. At the time the review was written, his was the only copy available in Australia.

Jurisprudence has long been the "Cinderella" of the law course. After having been diverted, during the second year of the course, from "the liberal arts," and having thereafter steered a point-to-point course through a maze of detailed technical law subjects, the law student is, in his last year, compelled to venture his hand at "great circle" navigation in the oceanic deeps of philosophico-sociologico-legal thinking (to coin a "Poundism") which is Jurisprudence. And all too often the student has grumbled—grumbled because while he can see the use of subjects like Contracts, which will (we hope) teach him, for instance, such acts of practical wisdom as the necessity of getting a "note or memorandum in writing" from his vendor when he buys a house, he cannot see the point of Jurisprudence—what it is all about, why he should have to bother his head with all this "academic theorising"—it doesn't get him any where—what practical use can he make of it? And even when he does see the point of Jurisprudence, he has grumbled because of the lack of adequate charts—because in other words, there has been no satisfactory text-book.

If a student cannot now see the point of Jurisprudence, then it must be said that he has missed much of the real significance of World War II. For only by the proper understanding and publicising of the nature and end of law and the limitations of law and the power of the State which the study of Jurisprudence should confer, will it be possible to prevent the recurrence of such things as the concentration camps of Belsen and