

Book Reviews

LABOUR AND THE CONSTITUTION; published by the Fabian Society of New South Wales, September, 1950. 24 pp. one shilling

This little pamphlet provides valuable reading for students of the Canadian Constitution not only because of the similarities between the federal systems of the two dominions but because the Australians have faced-up to the difficult task of modernizing their constitution in a manner befitting a great and mature nation.

Although originally designed to aid the Australian people in their aspiration to greater nationhood, the Australian Constitution has now become, in the view of the Fabian Society of New South Wales, a formidable obstacle to social and economic progress. Constitutional change and improvement is the confessed desire of the publishers of this pamphlet. One presumes that the Fabian Society of New South Wales contains the brains of the New South Wales Labour Party. Therefore, it would not be rash to presume also that the Fabians hope that the Constitution will not act as a red light to block the nationalization policies of the Labour Party. Even though the booklet contains a "left of centre" bias it is on balance, a scholarly contribution to the study of constitutional law.

The crux of the complaint of the Fabians is that "progressive policies," many of them favoured by all political parties, are hampered by constitutional limitations upon the powers of the central government. The Commonwealth, they say, lacks general peacetime powers to foster national economic development, to regulate wages or profits or prices, to co-ordinate public and private investment for an effective full employment policy, to organize the marketing of primary products, to insure the equitable distribution of goods in short supply, to finance and develop education or health services and so on. These are the very matters which cause our own Dominion-Federal Conferences to dissolve in anger and in crocodile tears.

The authors are very critical of the Privy Council and High Court decisions which have moulded the Australian Constitution. Judicial interpretation, they argue, has been largely involuntary and unconscious and has been, therefore, a "haphazard and unreliable" means of adapting the Constitution to changing circumstances. "At best adaption has lagged decades behind the need for change. Frequently, periods of advance have been followed by periods of retreat, when the High Court has recoiled from the implications of earlier bold decisions." Those who disagree with the decision of the Privy Council in the Snider Case will undoubtedly have a little sympathy for this point of view. However, in spite of this critical analysis the authors conclude that judicial re-interpretation by judges who are impartial, honest and competent, affords one of the best means of revising the constitution.

Undoubtedly this pamphlet contains a certain amount of leftist propaganda designed for Australians. Even so, the twenty-four pages have a high informative value for Canadians. It is refreshing for a democrat to realize that at least in Australia a political party has the courage to remind readers of this pamphlet, i.e., men and women of goodwill of all political parties, that a deadlocked constitution is a negation of democracy.

It is a pity that in Canada our political parties do not publish pamphlets setting forth honestly, fearlessly and intelligently, their views on the serious matters of our time. If such publications were attempted by our major political parties one could be sure that the competition of sound ideas would soon cripple error, falsehood and the theories of constitutional "crackpots."

J. C. Hanson.

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CANADIAN MASTER TAX GUIDE; (7th Ed., September 1951)

published by

C. C. H. Canadian Limited, Toronto — \$3.00 — 282 pages and index.

This book begins with the history of The Income Tax Act and proceeds to analyze all of the provisions of the Act in a detailed and comprehensive manner. It answers such questions as—Is a partnership liable for tax? Are race track winnings taxable? What income is taxable and what is not taxable? These and many other difficult problems are solved in this small but thorough book. Moreover, the guide contains many bits and pieces of interesting information such as the following:

"A taxpayer may be carrying on a business of an illegal nature, bootlegging, and yet be taxable from returns therefrom."

"Where farming is carried on as a hobby, or where it is not the chief source of a taxpayer's income, or where it combined with other sources is not the chief source of income, the taxpayer may deduct one half of any loss on the farming operations, up to a maximum of \$5,000 from his income from other sources."

The completed specimen individual income tax return which the guide contains would be very useful in assisting the average farmer or white-collar worker to fill in his own return. Besides containing the essence of income tax law, the manual deals briefly with gift taxes, succession duties and Dominion excise and sales taxes. Unfortunately the guide tells us nothing about the New Brunswick Sales Tax.