

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It is a pity that in Canada our political parties do not publish pamphlets setting forth honestly, fearlessly and intelligently, their views on the serious matters of our time.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.

The printing is set in large clear type. Speedy reference to any tax problem is simplified by a comprehensive index of 31 pages.

The guide is primarily designed for accountants, lawyers and company officers. However, it is written in such a clear and simple style that it would assist any person of average intelligence and of an industrious nature to pierce, at least, the mystery of his own income tax problems.

By J. Carlisle Hanson

MARRIAGE IN THE COMMONWEALTH

Abstract of Legal Preliminaries to Marriage — in the United Kingdom and the other Countries of the British Commonwealth of Nations, and in the Irish Republic — London: His Majesty's Stationery Office — six Shillings net. 188pp.—

As may be seen by the title this booklet is a collection and summary of the legal preliminaries of marriage as seen in the statutes of the various countries of the Commonwealth.

It treats each country separately and insofar as possible under the same heads, which are nine in number. Firstly it enumerates the statutes and ordinances in force in the particular country — Next it sets out the preliminaries of marriage. Thirdly the minimum ages are set out. Then follow the degrees of relationship, under which marriage is prohibited. Residential qualifications is the next head dealt with followed by the consent to be procured by a minor contemplating marriage. The seventh head deals with the persons who may solemnize marriage and the times at which it may be solemnized. The next topic sets out the places where marriages may take place and lastly are set out the fees payable in each country.

The material for the booklet was submitted by the governments of each Country dealt with. It would be useful to any person who wishes to marry within the commonwealth and also to any solicitor or clergyman whose advice is sought in these matters.

John P. Funnell, III Law U.N.B.

SONNET NO. 21

Said detective "Mac" to Professor Willie
 The situation is far from silly,
 The New Brunswick reports — a rare collection
 Is missing one very important selection.
 I've searched the library high and low
 Wherever could that volume go?
 That third year bunch are a motley crew
 If I find the culprit I will surely sue.
 Line up the students one by one,
 Give me rubber hose, club and gun,
 I'll find that book come hell or high water
 Or else there'll be a terrible slaughter.
 The truant work which has strayed so far
 Is known as twenty-one N.B.R.

The Court Jester—