

in the book which is to show how the constitution has become what it is rather than where it is tending to go.

In saying these things I am not to be taken as being in any way critical of the achievement of the book or of its present edition. Moreover it would be both misplaced and foolish to criticise the author along these lines when he has clearly stated his endeavour to be "to present a coherent review of what has been decided over the past sixty-eight years". My only interest in making these suggestions is that there comes a time in the life of any textbook which is good enough, as this one is, to run through a number of editions, when the author or his editor has to stand back and look at the pattern as a whole and decide where complete rewriting and reappraisal is necessary if the book is not to be overwhelmed in a flood of footnotes and glosses on the main text. By the next edition, I would expect this position to be reached in relation to this book and my ideas are merely some which I hope Dr. Wynes will weigh up and consider when that day comes.

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*Stamp, Death, Estate and Gift Duties (N.S.W. Commonwealth and A.C.T.)* by D. GRAHAM HILL, B.A., LL.B. (Syd.), LL.M. (Harv.), (The Law Book Company Limited, 1970) pp. i-xxxviii, 1-751, together with looseleaf supplement. \$24.75.

Practising lawyers in Australia for many years relied heavily, for the answers to many queries relating to duties, on Smith's *Law Relating to Stamp, Death, Gift and Estate Duty*.<sup>1</sup> The last edition of Smith's book was published in 1953 although there was a supplement published in 1957. Obviously there was considerable need for an up to date publication on this subject—particularly as Smith's book was out of print.

Mr. Hill's publication takes as subjects the N.S.W. stamp duty legislation, the Commonwealth gift and estate duty legislation and the recently introduced A.C.T. stamp duty legislation.

Basically the book contains, section by section, the appropriate Acts annotated for the benefit of readers. However, apart from actually stating the law, the author recounts the practice adopted, and the interpretation of law followed, by the officers of the N.S.W. Stamp Duties Office—for the practical lawyer sometimes more important than the law as correctly interpreted. He also relates various

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<sup>1</sup> R. C. Smith, *The Law Relating to Stamp, Death, Gift and Estate Duty* (3rd ed. 1953).

sections of the Acts together, with the object of achieving "some of the advantages of a treatise approach (as well as) the evident advantages of an annotated Act".

In an attempt to keep the book up to date provision is made, commendably, for a cumulative loose-leaf supplement which, apparently, will be published periodically as law and practice change. The first supplement was in fact published at the same time as the main work and runs to almost 30 pages. This has enabled inclusion, amongst other things, of details of the amendment to Section 95 of the A.C.T. Companies Ordinance (which forbids registration of unstamped or unmarked share transfers)—a vital part of the A.C.T. stamp duty legislation—which for some reason was omitted from the main book in the section dealing with the A.C.T. stamp duty law.

The foreword to Mr. Hill's work is by Mr. Justice Fox of the A.C.T. Supreme Court, who summarises his contribution to the preparation of the book by stating "I persuaded Mr. Hill to write it, and left him to do the work". Mr. Hill seems to have spared no effort in his labour and the result will be regarded by all who have reference to it as a first class publication.

In a brief Preface the author traces the history of stamp duty and associated legislation in N.S.W. and under Commonwealth Acts. He notes that now stamp duty has developed from its original base of being a duty on documents to a tax on transactions as we find it operating in the Australian Capital Territory today.

The Table of Cases and Index to the publication appear comprehensive. In addition, various Regulations are included and Forms, both prescribed and not prescribed, by the Regulations. There is a handy Appendix showing the amounts of Federal estate duty and N.S.W. death duty applicable to estates of persons unfortunate enough to die domiciled in the State of New South Wales. Also, so that Victorians may receive their moneys worth from the large section on the N.S.W. Act, there is included a useful comparative table of the Victorian Stamps Act as amended to Act 7830 of 1969 and the N.S.W. Act.

One of the greatest benefits to the practitioner referring to this book lies in the valuable comments made by Mr. Hill on some of the more complicated sections of the N.S.W. Act. For example, following the few lines of the Act making up section 102(2)(d) (dealing with property the subject of a gift where there is retention of possession and enjoyment). Mr. Hill, in ten pages of fine print deals with the history and ramifications of this section and the cases which bear on it.

The production of this book must be commended. Its presence is essential in all law libraries where readers are likely to require assistance on Australian stamp, death, and gift duties. It will be kept handy to the desk by all practitioners concerned with estate planning. The publishers' claim that "it is certainly the most thorough and com-

prehensive work to appear on the law of stamp, death and gift duties in this country" is true, and Mr. Hill is to be congratulated on his scholarship and effort.

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*International Law* (2nd ed.), by D. P. O'CONNELL, LL.D. (Cantab.), Professor of International Law in the University of Adelaide. (Stevens & Sons, London 1970.) 2 vols. Vol. 1, pp. i-xxxii, 1-595, index 1-35. Vol 2, pp. i-xxiii, 596-1309, index 1-35. Australian price \$48.10.

The second edition of Professor O'Connell's omnibus work on international law has appeared a mere five years after the first, a fact which must speak a great deal for the attractiveness of the book. The publisher's own assessment of what the reader may expect includes the following text:

Full research has been made into, and reference is made to, the wide range of sources, documentation and codification, which have become available over the last two decades, through case reports and treaty series, statements of government practice and opinions, and learned writings.

Nearly two thousand five hundred of the leading cases from many domestic jurisdictions, over seven hundred international cases, and over seven hundred treaties, are referred to in the text, and all the important items discussed. This depth of treatment represents a new departure from all previously published writings in the field; to which full references, and guidance, are given throughout.

In short, this work represents a modern restatement of the application of international law rules in domestic and international courts and tribunals, and no lawyer practising in any field affected can afford to be without it.

In much the same theme as the publishers, Lord McNair writes in the foreword to the new edition:

Oppenheim in the first edition of his *International Law* (vol. I, 1905, and vol. II, 1906) found it necessary to cite 231 decisions and incidents. Professor O'Connell's *first* volume under review cites over 2,000. This is not a completely fair comparison because perhaps Oppenheim, who came to England in 1895, had not fully adopted the attitude of English lawyers towards decisions. Nevertheless the contrast is significant and illustrates the present trend of international law in a striking manner. It is steadily developing out of the history of international relations into hard law.

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