

enable him to absorb federal history and practice as well. Nevertheless, it is a pity. Litigation over intergovernmental immunities was one of the most colourful events in the first decade of federalism in Australia, as D. I. Wright⁶ has shown. There is no hint of this in the book. An example of more immediate relevance concerns s. 114 of the Constitution. The constraints placed on intergovernmental taxation of property by that section are felt most keenly by local government, as the level of government which relies most heavily on that form of taxation, in relation to taxation of Commonwealth property. The author shows no awareness of this practical problem. On the other hand he does draw attention to a lack of reciprocity in s. 114, in so far as the Commonwealth Parliament may waive its immunity from State taxation of its property, whereas there is no comparable power of waiver by the parliaments of the States. The solution offered in the interests of equality is that the States could make grants to the Commonwealth 'in lieu of taxes on their property, to make up for lost revenue'.⁷ In present circumstances such a suggestion would startle the most inventive official in the federal treasury. It leaves with the reader an impression of unreality which the author's mild comment that such a transfer would be 'somewhat anomalous' does little to dispel.

Despite these criticisms the book is a welcome addition to constitutional literature. It is valuable in particular as a pioneering contribution to the growing field of comparative federal constitutional law.

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Administration of the Estates of Deceased Persons in Victoria, by Laurence McCredie, (Butterworths, 1979), pp. i-xxiv, 1-194. ISBN 0 409 33860 5. Price \$18.00 (Hard Cover), \$14.00 (Paperback).

The author of this book is a barrister and solicitor of the Supreme Court of Victoria and is at present attached to the Monash University Law School. The aim of his book as stated by the publishers is to consider the authorities, powers, duties and liabilities of executors and administrators in relation to the estates of deceased persons in Victoria. Although written primarily for law students, the book, it is said, should be of value to practitioners both in law and allied professions such as trust officers employed by trustee companies. A knowledge of the laws of property and trusts is assumed by the author, although it is doubtful whether such expertise could be assumed on the part of many of the trust officers with whom it has been the reviewer's experience to deal in relation to the administration of clients' estates. This work has a place in the library of all practising lawyers and in the libraries of Victorian Law Schools because of the concise and methodical treatment of the matters which it sets out to cover. Footnotes, whilst more than adequate, appear at the end of each chapter, leaving the treatment of the topics in clear and coherent form. The reviewer remembers his own student days when it seemed that the space devoted to footnotes often exceeded the amount of actual text, with the result that the reader frequently lost sight of the forest for the trees.

The book is described by the author to be not only an attempt to explain the relevant Victorian law but also a comment on its deficiencies. There is perhaps rather less comment than one would expect, but in all cases such comment is practical. Certain areas in which the practitioner frequently finds himself involved, particularly the testator's family maintenance provisions of Part IV of the Administration and Probate Act, are omitted from the work deliberately as they are adequately

⁶ Wright D. I., 'The Political Significance of "Implied Immunities" 1901-10' (1969) 55 *Journal of the Royal Australian Historical Society* 380.

⁷ McNairn, *op. cit.* 138.

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covered in Davern Wright's *Testator's Family Maintenance in Australia and New Zealand* (1954) or by Griffith's *Probate Law and Practice in Victoria* (1978).

The book begins with a discussion of personal representatives, either as executors or administrators, and proceeds to discuss grants of representation, showing the types of grants which are available and to whom they are usually made. It then passes to the powers, duties and rights of personal representatives. This chapter is of considerable value to the average practitioner and should be required reading for all Victorian solicitors, many of whom have probably not set eyes upon the principles enunciated therein since student days. The book then goes on to a useful discussion of devises and bequests, although this is probably of more aid to the student than the practitioner, and the next chapter deals with assets and liabilities, with particular reference to matters which still cause some confusion in the profession, such as priority of debts and the order of application of assets in payment of debts. A helpful treatment of contingent liabilities and the liability of assets to meet pecuniary legacies follows. Thereafter comes a chapter on the distribution of testate estate which comprises the largest single division of the book. Its value to practitioners as well as students should not be ignored. Following this chapter is a discussion of the distribution of intestate estates and a short section on the rights and duties of personal representatives of interest to students, practitioners and trust officers alike.

There is an appendix of forms which, although useful, is neither exhaustive nor in any way as satisfactory as that which appears in Griffith's *Probate Law and Practice in Victoria*. However, the reader is reminded of the expressed limitations of the work and it is recommended that students of this topic endeavour to have the other two works referred to in this review, as well as Mr McCredie's book, handy whilst they undertake this part of their course.

Criticisms of the book are few and relate mainly to the underemployment of comprehensible examples of principles of probate law although the stated aim of the work is to cater for, *inter alia*, the needs of students. It is not telling tales out of school to say that the administration of deceased estates is dry and uninteresting albeit profitable work for a practitioner, and lucid examples could go a long way to enable the average student to achieve understanding of certain classifications, for example, devises and bequests. No doubt such examples are still provided to students attending lectures in the academic system but they are certainly not as readily available to young practitioners or trainee trust officers.

There are a number of misprints and misspellings which unfortunately occur in certain important citations and references (Mr Justice Sholl is twice referred to as Mr Justice Shoal). The effect of misprints in such references is usually to cause the reader to lose continuity and to be obliged to read back or to refer to a headnote in order to make sense of the citation.

The publication of this book is well timed and as up to date as can be hoped, having useful sections relating to alterations made in the treatment of illegitimate children by the Status of Children Act 1974 and the effect of recent legislation resulting in the virtual abolition of duties where property passes to surviving spouses or children of the testator.

All in all, this is a work which will frequently be referred to by this reviewer in his practice and should be of considerable use to students and others in filling a small but significant gap in the literature relating to the topic.

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