BOOKS AND PERIODICALS.

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Employers' Endowment Tax. By Norman Bede Rydge. Sydney: The Law Book Co. of Australasia, Limited, 1927.

The object of the New South Wales Finance (Family Endowment Tax) Act, 1927, is "to impose a tax upon employers," i.e. such employers as pay wages to their employees, in order to provide contributions to the State Family Endowment Fund from which payments may be made to mothers for the maintenance, training and advancement of their children under certain conditions imposed by the Act. The machinery for the assessment and collection of the tax is provided by the Family Endowment Act 1927, and regulations made thereunder. Both of these Acts and the regulations are printed in full in the book.

If it is conceded that socialistic legislation is the only way out of present social ills then we suppose that we cannot have too much of it even if all our economic concepts go by the board. Let us hope for much elasticity of muscle in employers while they are on the rack.

Mr. Rydge's manual is of great service to all who have occasion to study the Act. His explication of its provisions is lucid, and he packs much information into a small space. C. M.

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The Law Relating to Authors and Publishers. By B. MacKay Cloutman and Francis W. Luck. With a Foreword by W. B. Maxwell. London: John Bale Sons & Danielsson Ltd. Toronto: The MacMillan Company of Canada. 1927. Price $2.25.

Mr. W. B. Maxwell, the well-known novelist, in his foreword states that the aim of this little book is to show authors approximately where they stand when confronted with legal difficulties in pursuing their calling. He thinks that the book makes good its aim, and his opinion must be regarded as an expert one. To induce a layman to say of a book, dealing with so complex a subject as the law relating to literary production, that it renders the legal aspect of affairs "clear and comprehensible" to him is praise indeed. Surely also the legal mind would do well to resort to it in moments of perplexity.

We think the authors have made an admirable epitome of the difficult body of law with which they have undertaken to deal. Contracts between author and publisher, the positive and reciprocal rights and obligations of editors and reporters, the law of defamation, copyright in its national and international legal bearings, and kindred subjects, are discussed with acumen and enlightenment. A short but capable statement of the peculiar

features of Copyright in Canada will be found in Chapter XIII. The index is all that one could reasonably ask of it. We heartily commend the work.

C. M.

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Principles of the Law of Contracts. By the late Sir John Salmond and Percy H. Winfield, LL.D. London: Sweet & Maxwell, Limited. Toronto: The Carswell Company, Limited.

When Sir John Salmond died, it was discovered that he had written a considerable part of a book on the Law of Contracts, and his work has now been carefully completed by Dr. Winfield.

The book is not an exhaustive study along the lines of those by Leake, Chitty and Pollock, but, on the other hand, it is more comprehensive in plan than Sir William Anson's book written, as it was, primarily for law students. It will, therefore, be found most interesting and useful by those who desire a more detailed study of certain aspects of the law than the scope of Anson's text allowed but do not require the more elaborate survey of the subject suggested in the works of the other authors already mentioned.

The case law is brought up to date (1927) and careful mention is made of all recent statutes and amendments which have any relation to the subject. Chapters on Agency, Conflict of Laws and Contracts running with Property will be found particularly useful.

Sir John Salmond is one of the writers of legal text books who can always be read with pleasure because of the clarity and smoothness of his style, and it is apparent that Dr. Winfield has endeavoured, with a considerable measure of success, to emulate him.

The work may be commended as one which will be of value to the busy practising lawyer, as giving him, in moderate compass, a concise statement of the principles of the law and reference both to the long established and more recent authorities.

C.

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A Concise Law Dictionary for Students and Practitioners. By P. G. Osborn, LL.B. London: Sweet & Maxwell Limited. Toronto: The Carswell Company, Limited. 1927.

"The dictionary must be clear," said Sir Francis Jeune in *Re Birks*, [1900] 1 Ch. 420. That is abundantly true if it is to be of any value to lawyers in solving ambiguities of speech in written documents. It is also essential that a dictionary be correct, if not then it is worthless as a piece of expert testimony in such cases. Submitted to these tests we think Mr. Osborn's book behaves very handsomely.

This work is, to us at least, a new departure in the making of law dictionaries. We know of no other English book of the kind that buttresses definition and doctrine with case and statute references. We have long sought such a book. It is most agreeable when one requires to turn up a term—say "Equity of Redemption" for example—and find in addition to its principle being succinctly explained, a reference to the historic case of *Howard* v. *Harris* together with a statement that so far as England is concerned the term has become obsolete since the Law of Property Act, 1925, came into operation.

The typography of the book is good, but we were pained to find *tactium* being made to do duty for *tacitum* on p. 106.

C.M.

Mayne on Damages. Tenth Edition by Frank Gahan, London: Sweet & Maxwell, Limited. Toronto: The Carswell Company, Limited, 1927.

With a standard work like Mayne's Treatise on Damages the reviewer's concern is to see that the new material in the edition under his eye is in keeping with the excellent reputation that the book has enjoyed since its first appearance in 1856. That test is well satisfied by Mr. Gahan. Since the publication of the last edition of the work in 1920 the profession has had the benefit of an important restatement of the doctrine of remoteness of damage in negligence actions by the Court of Appeal in England in the case of *In re Polemis and Furness Withy & Co.* [1921] 3 K.B. 560. Scrutton, L.J., there defines the law applicable to remoteness of damage as follows:—"To determine whether an act is negligent, it is relevant to determine whether any reasonable person would foresee that the act would cause damage; if he would not, the act is not negligent. But if the act would or might probably cause damage, the fact that the damage it in fact causes is not the exact kind of damage one would expect is immaterial, so long as the damage is in fact directly traceable to the negligent act, and not due to the operation of independent causes having no connection with the negligent act, except that they could not avoid its results. Once the act is negligent, the fact that its exact operation was not foreseen is immaterial."

The dictum of Pollock, C.B., in *Greenland* v. *Chaplin* (1850) 5 Ex. 243 at p. 248 was disapproved by the Court of Appeal in the *Polemis* case.

The editor of the new edition has very fully discussed the doctrine in the light of recent decisions, and has embodied its principles in three distinct rules. This, of course, means a departure from Mayne's attempt to bring all the cases under one rule. The work is made more useful to overseas lawyers than heretofore by the citation of many decisions of the Courts of the Dominions.

C. M.

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Report of the Thirty-Fourth Conference of the International Law Association. London: Sweet & Maxwell Ltd., 1927.

This volume, prepared under the editorship of Dr. Bellot, contains some valuable reports and papers on international law subjects presented at the conference of the International Law Association held at Vienna in 1926. We find the Draft Code of International Law adopted by the Japanese branch of the Association, and Sir John Fischer William's "Status of the League of Nations in International Law," most interesting and instructive.

C. M.

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The Negotiable Instruments Law Annotated. By Joseph Doddridge Brannan, Bussey Professor of Law Emeritus at Harvard University. Fourth edition by Zephaniah Chaffee, Jr.. Cincinatti: The W. H. Thompson Company.

The District of Columbia and all the States and Territories of the United States except Porto Rico have adopted the Negotiable Instruments Law drafted by the National Conference of State Boards of Commissioners for Promoting Uniformity of Legislation in the United States, held in 1896. This Law is to a large extent reproduced from the English Bills of Exchange Act, hence Mr. Brannan's book is of some service in Canada. English, Scotch, and Irish cases will be found grouped under appropriate sections of the American Act. A number of Canadian cases are also included in the citations.

C. M.

GOOSE INTO GANDER.—It is impossible not to sympathize with the police sergeant at the Winchester Assizes who saw a man in the public gallery wearing a hat and sent a constable to tell the offender to remove it at once. For the hat stayed on its owner's head—who happened to be an Eton-cropped woman wearing a soft collar and tie. The wonder is that a mistake of that sort has not happened before in our courts, for if only head and shoulders can be seen there is often little enough nowadays to distinguish the sexes. The beard is a rarity, the moustache infrequent, the hair can be just about the same length, and a soft felt hat does equally well for man or woman. Add a soft collar round the neck—and who can blame the police sergeant for being deceived? As far as appearances go—and what else but appearances are involved?—there no longer seems to be the slightest reason for the old rule that women shall wear their hats while men remove them. Perhaps some champion of real equality of the sexes will oblige with a campaign for Hats Off—or On—All Round!—*Manchester Guardian.*