

The author's central, oft-repeated theme is that "a single branch of the law should include all rules applicable to flight no matter at what height."¹ There is room for argument that the nexus is closer between the law to govern celestial bodies and the law to govern travel in outer space than it is between the law governing flight in the airspace and the law governing flight in outer space. In other words, it is arguable that flight in outer space should not be subject to the same rules as flight within the airspace, but rather that flight in outer space should be subject to the same regime as governs the whole field of outer space. But this room for argument does not detract in the least from the clarity and depth of Cooper's thought.

As if this were not enough, there is a *curriculum vitae* of John Cobb Cooper, a bibliography of his aerospace law writings, a table of cases, an index of persons mentioned in the book, and a very adequate subject index. The whole is presented exceptionally well in print that is easy to read, on good quality paper, in a sturdy hard-cover binding.

A very rewarding publication to read and own!

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¹ From the Author's Note to "Aerospace Law—Subject Matter and Terminology," 44.

CANADIAN LAW OF CUSTOMS & EXCISE. By Eaton & Chalmers. Canada Law Book Co. Ltd., 1968. Pp. xx and 331. \$15.75.

Although Customs and Excise (including Sales Tax) duties raise substantial revenues in Canada and are an extremely important thread in the entire fabric of the Canadian economy, somehow they have never attracted the attention nor caught the imagination of the average man in the same way as income taxes. Undoubtedly, this is because they constitute indirect taxes and the average consumer merely pays the price without questioning the indirect tax component. This relative quiet attending Customs and Excise duties means also that the average lawyer is not likely to be faced with clients complaining of injustices and hardships under the legislation. This is probably a good thing because the average practitioner would undoubtedly be completely at sea in his search to find answers to Customs and Excise tax questions. At least this would have been the case prior to publication by Mr. Eaton and Mr. Chalmers of their book. We are indebted to the authors if for no other reason than having filled an extremely important gap in Canadian legal publications.

The book is divided into four parts as follows:

- Part I —Customs Duties
- Part II —Excise Duties
- Part III—Sales and Excise Taxes
- Part IV—Practice

Part I dealing with Customs Duties is by far the most comprehensive. Each part is broken down into chapters and the material in each chapter is then subdivided or subsumed under specific topics.

Primarily the book is written as a "practitioner's guide." Sections of the Customs Act, the Schedules to the Customs Tariffs, The Excise

Act and Excise Tax Act are analyzed by way of reference to the existing Canadian case law. The book is written in a very factual manner and at times the series of paragraphs analyzing cases becomes monotonous. Yet the format of the book seems to demand this monotony and on the whole the authors seem to have kept it to a minimum.

The legal issues existing in this area of law are highlighted and discussion of interpretation problems are extremely valuable. Of particular importance and depth is chapter 4 in Part I dealing with "Class or Kind Made In Canada." This topic under the Customs laws is of great importance from a legal and economic standpoint. The authors have given it a very thorough and clear treatment and thus rendered a most valuable service to the general practitioner.

Another aspect of the book meriting special attention are the chapters on appeals to the Tariff Appeal Board and the practice of that Board as well as the chapter on the Responsibilities of Government Departments. For the general practitioner consulted only occasionally on such matters the chapters on appeals and practice will give a quick and fairly complete guide on how to get before the Board and what to expect when he gets there. An awareness of the people to look for and talk to in Ottawa on Customs and Excise matters will be gained from the last chapter on the Responsibilities of Government Departments. No one living outside of Ottawa and more particularly in the less central parts of the country can doubt the value of this information.

It would be derelict in the extreme not to mention that the book is very readable and has been made more so by the absence of footnotes. Also the index seems fairly complete by Canadian standards and forms a quick guide to the material in the book.

The book suffers in the view of this writer from its complete lack of any academic flavour. There are times when the authors could venture their own views on interpretative problems and could have been more complete in their analysis. For example, at page 274 reference is made to a Bill introduced in the House of Commons in 1961 relating to confidential information. The authors simply state ". . . this Bill was not enacted." A little more information on the scope of the Bill, the reason why it was not enacted and subsequent history on this matter would be useful. Another illustration is found at page 127 where the authors deal with "Purchases" under s. 36 (1) (a) of the Customs Tariff Act. Two competing interpretations are given and then, any comment from the authors on other possible interpretations, which interpretation they prefer or the effect of one interpretation against another, the administrative practice is stated. This must surely leave the reader wondering about the legality or other ramifications of the administrative practice.

These criticisms may not be warranted when the aims and objectives of the authors are considered. Yet nowhere do the authors state their aims and objectives. The book contains a preface which is merely an acknowledgment of assistance and the acceptance of responsibility for the contents. A more complete preface explaining the objectives of the authors would be useful to book reviewers, but probably not to many others.

Lastly, the book suffers from technical errors. For example, in the last line on page 4, County Judge should read "County Court Judge"; at

page vii, the last line of the table of contents should read "affirmative" rather than "affirmation." (It is stated correctly at page 95). At page 37 in the fifth line from the bottom the word "by" should read "to"; at page 107 the citation of the Saint John Shipping case should read "(1966)" rather than "(1965)" (if the date is to be used at all); at page 118, line 27, the word "in" should be inserted between "law" and "failing"; at page 168, line 14, "Cameron" is spelled "Cameeron."

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CANADIAN CRIMINAL PROCEDURE. By Roger E. Salhany. Toronto: Canada Law Book Co. 1968. Pp. liv and 228.

Roger E. Salhany has produced a worthwhile, concise summary of criminal procedure in his book *Canadian Criminal Procedure*. His book, inclusive of the copious footnotes, provides less experienced practitioners with a ready reference, but the book as a whole does not contribute much to an exhaustive critical analysis of the more difficult and moot areas in criminal procedure.

Following (with some exceptions) the basic subject divisions of the Criminal Code,¹ the author brings new insight to a number of the subject areas of procedural law through his consideration of the historical background. This background is brief, yet cogent enough to make the treatment of procedure more meaningful. This valuable approach, however, is somewhat negated by the author's reliance upon a paraphrased version of the subject matter of the Code. A "new-version expression," rather than a "revised version expression," incorporating more of the leading decisions interpreting the Criminal Code might have been preferable.

The author indicates in his preface that his intention is to set out and examine the principles and procedures governing the trial and appeal of indictable offences and summary conviction offences under the Criminal Code. However, in his book he appears to have resorted too often to the presentation of submission either on behalf of the Crown or of the defence, whereas more attention should have been paid to the de facto resolution of procedural questions and to moot areas, at the same time relegating his own personal submissions, where required, to an appendix.

With respect to the subject headings themselves, I refer first to the mode of classifying offences. While the classification is basically adequate, it is nonetheless deficient in respect of its failure to sufficiently emphasize and distinguish jurisdiction into areas of geographical jurisdiction, jurisdiction over offences and jurisdiction over persons.

In dealing with venue, the book makes no contribution in relation to the situation with respect to preliminary hearings. For example, it is of some concern to Alberta practitioners to realize that an accused must be indicted in the proper judicial district, and this cannot be changed without a court order. There appears, however, to be no legal obligation

¹ S.C. 1953-54, c.51, as amended.