

Economic Development and Co-operation (OECD Model) and the United Nations (UN Model) to support their analysis. Included as an appendix is the Canada-U.S. Treaty¹, which should prove to be helpful to readers given the fluidity of business and people between Canada and the United States. The text demonstrates up-to-the-minute currency by also providing discussion of popular business and legal topics such as treaty abuse, the general anti-avoidance rule (GAAR), and e-commerce.

The authors of *International Taxation in Canada* are successful in making a complex topic easy to understand. The text is written in plain language and its divisions and headings are well thought-out. Each chapter includes a reference list of the relevant literature, which includes conference reports, government documents, and journal articles. A particularly helpful aspect of the text is the addition of problems and case studies -- complicated technical rules and equations seem much less so when broken-down into relevant and illustrative examples. To further support their analysis, the authors also include a table of cases, tables and charts, and an index.

International Taxation in Canada would be a welcome addition to any professional or academic law library. Besides students studying law, commerce, accountancy, or tax, this text is also recommended for professionals interested in an overview of the issues since it can act as a stand-alone introductory resource for those just beginning to research the ever evolving international tax law in Canada.

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Law and Morality: Readings in Legal Philosophy. [3rd ed.] Edited by David Dyzenhaus, Sophia Reibetanz Moreau, and Arthur Ripstein. Toronto: University of Toronto Press, 2007. xvii, 1076p. Includes appendices. ISBN 978-0-8020-9489-6 (softcover) \$55.00.

Compiled by faculty at the University of Toronto, these selected readings in legal philosophy provide general readings in jurisprudence as well as philosophical readings to reflect contemporary issues. For Canadian law schools, this latest edition continues to fulfill an important role in reflecting Canadian Charter values with selections from Canadian case law and legal writers.

The third edition has dropped readings in civil disobedience, the limits of legal order, and ethics questions around the topic of abortion. Readings on the nature of family have been subsumed under the question of equality. New to this edition are readings dealing with terrorism, state responsibility for reparations as well as many new readings on the question

of judicial review and the law.

The chapter on terrorism focuses on the nature of the rule of law as perceived by the state, including the judiciary. Specific readings include the Israeli Commission on Torture; the role of judicial review as seen in the American case, *Hamdi v. Rumsfeld* (2004), the UK's response to the European Convention on Human Rights; and the German judicial response to a provision in its *Aviation Security Act*.

The role of law and morality in adjudication looks at the role of positivism when considering the question of human rights. Readers are introduced to the problems of retrospective norms in assessing human rights by reading American slave cases. Canada's *Chinese Head Tax* (2002) case is presented after readings on the post-World War II philosopher, Gustav Radbruch.

The chapter on feminist legal theory presents readers with the question of defining the "reasonable woman" standard within the male norms of the rule of law. This chapter leads into readings on the nature of negative and positive liberty where courts have considered the "harm principle," particularly as it has been applied to the right of the individual to make a lifestyle choice.

The Appendices are a valuable addition and offer *The Canada Act and the Canadian Charter of Rights and Freedoms*; a succinct chapter on the Canadian legal system as it stems from the constitutional division of powers; and a glossary of philosophical terms.

This is clearly a textbook of choice for the study of Canadian approaches to legal philosophy.

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The Oxford Handbook of Comparative Law. Edited by Mathias Reimann & Reinhard Zimmermann. Oxford: Oxford University Press, 2006. 1430p. ISBN: 9780199296064; 0199296065. (hardcover) US \$220.

The Oxford Handbook of Comparative Law is a collection of essays edited by two pre-eminent scholars, Mathias Reimann and Reinhard Zimmermann, with contributions from some of the major comparatists in the Western world. Professors Reimann and Zimmermann, noting how globalization has revitalized comparative law, intended the book to be a "comprehensive account of the state of the art" of the discipline. They knew it could not be truly comprehensive and stay close to the length of a handbook. But the authors they have recruited have provided intellectually challenging, often intriguing, and sometimes fascinating perspectives on current comparative law topics.

¹ Convention between Canada and the United States of America with respect to Taxes on Income and on Capital, Schedule I of the Canada-United States Tax Convention Act, 1984, S.C. 1984, c. 20.