There are no other sources as comprehensive as this on the taxation of charities in Canada. CCH publishes *Charities, Non-Profits and Philanthropy Under the Income Tax Act* and Ernst & Young/Federal Publications Inc. publishes *Ernst & Young's Guide to the Taxation of Canadian Charities.* These titles retail for $159.95 and $75.00 respectively. These texts contain less analysis and are more suitable as reference guides. The Ernst & Young Guide does contain extensive cross-references to legislation, case law and government documents. These texts are published annually, however, and may not be as current as a looseleaf service. *Charities Taxation, Policy and Practice: Taxation* is therefore recommended for academic and research libraries and law libraries that have practitioners who require or prefer significant analysis from their sources.

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The Globalized Rule of Law: Relationships between International and Domestic Law, Edited by Oonagh E. Fitzgerald. Toronto: Irwin Law, 2006. xiii, 660 p. Includes bibliographic references. ISBN 978-155221-122-9 (hardcover) $93.00.

This collection of essays considers the ways in which law is evolving in a globalized world. As domestic, international and transnational laws interact more frequently, policy analysts and law makers are faced with tough questions about jurisdiction and sovereignty.

Arising from a 2003 roundtable discussion among international law academics and Department of Justice officials, followed by a brain-storming session the next year, the essays are a result of a 2005 symposium held at McGill where the issues were crystallized. For the most part, the essays focus on how international treaties and norms interact with Canadian federal law. Broadly speaking, the essays deal with three main topics: how international law affects statutory law and the courts; procedural and institutional issues; and, descriptions of implementation cases.

First, looking at the issue of situating international law in the domestic arena, Hugh M. Kindred notes at the outset that international law is not contemplated by the Canadian Constitution. Insofar as international law can be used in order to achieve constitutional aims of "peace, order and good government," it merely informs the law-making process and sets the stage for a presumption of conformity to international norms and treaties. Similarly, as an acknowledged authority on statutory interpretation, Dreidger's contextual rule (*Dreidger on the Constructions of Statutes*) has been adopted by the Supreme Court of Canada (*Hills v. Canada (Attorney General)* [1988] 1 S.C.R. 513).

Indirectly, international norms inform judicial decisions, and sometimes more directly as Kindred also reviews the uses of treaties and agreements by judges in decision-making. The other essays consider statutory reception in more depth. Citing the principle of *Pact Sund Servanda* (pacts must be respected) the authors de Mestral and Fox-Decent review the more liberal reception of international treaties among EU countries. Van Ert considers reception norms in the common law. For example, he points out another principle of statutory interpretation: that courts presume that legislators do not intend enactments to place the state in default of international obligations. More importantly, he notes that countries following the Westminster model such as the UK and Canada situate treaty-making power with the Crown (Foreign Affairs Office) rather than with Parliament. The authors Clarkson and Wood take an external view to the normative dictates of international law and consider not only the effect of treaties, but also the decisions emanating from NGOs, and NAFTA obligations. Fitzgerald, in her essay considers the relevancy of international law on domestic policy-making.

Second, the procedural and institutional ramifications are considered in the next set of essays. Harrington, for example, in her essay examines the potential role of parliament in the treaty-making process and notes that in the UK there are provisions for a parliamentary role in treaty making as a result of the Ponsonby Rule (1924). She takes note of other common law jurisdictions such as Australia and South Africa and provides a good historical overview of Canadian parliamentary participation in the past. Non-government actors are also involved in the interplay between domestic and international law. Van Ert and Matiation look at the specific example of labour conventions; Affolder examines international biodiversity instruments and advocacy groups.

The last set of essays deals with questions of interpretation. Keyes and Ruth Sullivan present an excellent essay on the judicial interpretation of statutes in the context of international law. They are clearly in favour of Justice Iacobucci's approach in *Baker v. Canada*, [1999] 2 S.C.R. 817 at paragraph 79: "It is a matter of well-settled law that an international convention ratified by the executive branch of government is of no force or effect within the Canadian legal system until such time as its provisions have been incorporated into domestic law by way of implementing legislation." They also provide a very useful checklist for policy-makers on deciding how to implement international obligations. The next essay by Bealac favours a more liberal contextual approach to statutory interpretation and predicts a stronger role for international law in this process. Ann Warner La Forest considers the practice of judicial notice in statutory interpretation and provides a very good description of the standards of establishing the existing customary law in international law.

The final set of essays present examples of this interplay between domestic and international law. Specifically the essays review issues such as the duty to consult international norms with regard to indigenous people; implementation of international human rights obligations; international treaties and the interpretation of Canadian intellectual property legislation; the potential influence of international criminal conventions on Canadian criminal law; and a final essay on

state immunity with regard to conventions limiting torture.

This is a very important addition to academic and government libraries because it provides an excellent overview of the impact of global concerns on the domestic legal landscape.

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Health Law at the Supreme Court of Canada. Edited by Jocelyn Downie and Elaine Gibson. Toronto: Irwin Law, 2007. vi, 423 p. Includes biographies of contributors and index. ISBN 978-1-155221-141-0 (softcover) $65.00.

The publication, *Health Law at the Supreme Court of Canada*, occupies a unique niche as there is currently no other treatise available on health law cases and issues dealt with by the Supreme Court of Canada (SCC). This work examines in detail the high profile cases heard by the Supreme Court of Canada in the field of health law and brings SCC health law cases together in one place. In addition, it also covers a broad scope, dealing with jurisprudence and legislation in the areas of health law, policy and practice.

This long-awaited text consists of fourteen essays by authorities in the field of health law in Canada as well as a substantive introduction by the editors. The editors, Jocelyn Downie and Elaine Gibson, who also contribute chapters to this treatise, are both experts in the field of health law. Ms. Downie holds a Canada Research Chair in Health Law and Policy, and is a professor in the Faculties of Law and Medicine, and a Faculty Associate of the Health Law Institute at Dalhousie University. Ms. Gibson is Associate Professor of Law and Associate Director of the Health Law Institute at the Dalhousie University Faculty of Law.

The stellar list of contributors includes: the Honourable Charles D. Gonthier, Colleen M. Flood, Michelle Zimmerman, Jennifer Llewellyn, Barbara von Tigerstrom, Joan M. Gilmour, Erin L. Nelson, Timothy Caulfield, Sandra Rodgers, Sheila Wildeman, Constance Macintosh, Teresa Scassa and Angela Campbell. These authors are lawyers and/or professors at law schools across Canada who can boast of years of experience in dealing with health law issues. There are detailed biographies of all of the contributors at the end of the book.

Individual chapter titles from this monograph include: "The Governance of Health Care: Fundamental Values, Law and Ethics, Courts, Parliament and the Charter", "Judicious Choices: Health Care Resource Decisions and the Supreme Court", "Women's Reproductive Equality and the Supreme Court of Canada", "Assisted Death at the Supreme Court of Canada", and "Whither Privacy of Health Information at the Supreme Court of Canada." Each chapter is well documented and researched, and contains extensive citations to cases, legislation, texts and articles.

In each chapter, each contributor examines the implications of the Supreme Court of Canada's decisions in landmark cases such as *Latimer*, *Rodriguez*, *Morgentaler*, *Reibl*, *McInerney* and *Dow Corning*. As the Supreme Court of Canada is the highest legal authority in our country, decisions made by the SCC automatically serve to shape both health care delivery and health policy in Canada.

The first chapter, written by former Supreme Court of Canada Justice Charles Gonthier, entitled "The Governance of Health Care: Fundamental Values, Law and Ethics, Courts, Parliament, and the Charter," discusses the roles that the courts, Parliament and the *Charter* play in the governance of health care in our country. Justice Gonthier advises that the ideals of liberty, equality and fraternity must not be ignored in our search for justice and for a good society, and must be balanced with the desire to adhere rigorously to the written law.

In the chapter called: "Judicious Choices: Health Care Resource Decisions and the Supreme Court," authors Colleen Flood and Michelle Zimmerman explain how decisions are made at the provincial level in the allocation of health care resources. They then proceed to examine decisions made at the Supreme Court of Canada in which the claimants assert a *Charter* right either to a particular method of access to health care resources or to a form of treatment not publicly funded. According to the authors, claimants would be better served if they were to use the channel of administrative law rather than *Charter* claims when they feel that they have been adversely affected by government health care allocation decisions.

Sandra Rodgers in "Women's Reproductive Equality and the Supreme Court of Canada" discusses the various ways that women's reproductive capacity has resulted in inequality and subordination. According to Ms. Rodgers, the response of the Supreme Court of Canada to claims of inequality has been ambivalent. At times, the SCC has stressed the importance of reproduction and of the family, and acknowledged the detrimental effect that these phenomena have on women. And yet, in a series of cases that raised the issue of women's reproductive autonomy, the Supreme Court of Canada has not been willing to view women's reproductive rights as demanding of constitutional equality.

Angela Campbell, author of the book's final chapter: "Pathways to and from the Supreme Court of Canada for Health Law Litigants," conducts a review of what cases do and do not get heard by the Supreme Court of Canada. Due to reasons such as the process for leave to appeal to the SCC, the expense, and the time involved, not many health related cases are heard by the Supreme Court of Canada. The author maintains that, therefore, litigants in health law cases may often choose alternative routes in order to achieve satisfaction.

These are but a sampling of the interesting, practical yet also philosophical subjects that are dealt with in this treatise. Since a summary of each of the fourteen chapters would be overly ambitious for a book review, I have chosen to describe only a few of the individual essays here.

Health Law at the Supreme Court of Canada will appeal to a wide audience, namely, to professors, students, lawyers,