



Reviewed by David Cashmere
David Cashmere is Head Teacher at Sutherland TAFE. He has taught business studies looking at tax law and responsibilities.

Principles of Taxation Law
Authors: C Coleman, R Hanegbi, G Hart, S Jogarajan, R Krever, J McLaren, W Orbist & K Sadiq
Publisher: Thompson Reuters
Published: 2009

As the publishers point out, taxation law can be an incredibly complex subject to absorb, particularly when time is limited.

This book on *Principles of Taxation Law* is an updated 2010 3rd edition and is aimed specifically at students seeking clarity to this area of the law. As written by Professor Gordon S. Copper AM, this book clearly lays out terms of relevant legislation as interpreted by Australian Taxation Office, Administrative Appeals Tribunal and the courts here in Australia. It is user friendly and should succeed in its aim of being of considerable assistance to students.

The book is divided into seven parts — overview, income, offsets, timing, investment, avoidance and indirect tax. This might make it a little easier for students to “understand the framework within which tax operates”, as the authors put it.

The diagrams, case studies and examples, as well as questions at the end of each chapter help students to apply knowledge and develop skills. At \$90 AUS, this book is a worthwhile investment for students, teachers or members of the public seeking to understand Tax Law in Australia.

This 2010 edition includes new chapters on sources of taxation law and assessable income and a new tax study guide. Chapters are grouped under helpful headings and include flowcharts, diagrams and tables as well as chapter summaries and an online self testing component mentor. Every major aspect of Australian tax system is covered and existing chapters have been revised.

Principles of Taxation Law 2010 is a good guide to understanding taxation in Australia. ❖



Reviewed by Anne Walsh
Anne Walsh is part of the Organisational Improvement Team in North Coast TAFE. She has nearly two decades of experience delivering and assessing in the vocational and tertiary sectors across a range of qualifications.

Lang and Morgan's NSW Estate Agency Law and Practice, 6th edition
Author: Pamela Morgan
Publisher: Thompson Lawbook Co.
Published: 2009

Anything to do with law is bound to be complex. This applies to texts on the subject as well and this book is no exception.

In this 6th edition, Pamela Morgan has taken into account the *Property, Stock and Business Agents Act 2002* (NSW) and the associated repeal of the 1941 Act. This makes the book a very necessary purchase — particularly for those still relying on the 1994 5th edition. There have been many changes in the intervening years so this edition is extensively different.

The book is structured in five main sections — 1. Contracts and the legal system; 2. Sale, purchase and conveyancing practice; 3. Other transactions involving land; 4. Estate Agents — rights and obligations; 5. Legislation.

At over 900 pages, it is a detailed and thorough treatise on the subject and certainly not a text to be taken lightly. The content is well researched, as would be expected in any book on the law. I would classify it as a reference rather than a text or learning resource.

Many judiciary decisions have been cited to provide clarification of various legal points. Even so, some readers will at times find this a difficult text to read. The language is necessarily precise in the way that only legal language can be. This linguistic accuracy is one of the positive features of the book. However, if used as a learning resource it will definitely rely on the intervention of a teacher to help students new to the industry understand the themes and finer points.

My recommendation for this book would be for real estate practitioners, teachers, libraries and students in higher level courses. This is a reference to digest in small chunks over a period of time, or refer to when an issue needs clarification. ❖