

## **LBC Nutshell—taxation law\***

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It is good to finally see The Law Book Company release a taxation law volume of their Nutshell Series. The book, as with the entire series, provides a good summary of the law on a given subject, with this issue being devoted to taxation law. As a past student and current teacher of the subject, I find the book to be a useful tool for students studying taxation law for the first time (especially for those merely studying the subject as part of a wider degree, for example, a Commerce degree) and as a fine summary reference book for those returning to the area of taxation law after a lengthy break.

But those relying on the book should heed the warning issued by the author in the preface to his book—being that the book:

is not intended to be a comprehensive guide to the machinations of the (Tax) Act. Rather, it is a preliminary summary... It will ...serve as an easy-to-read introduction prior to undertaking an in-depth analysis of the law as explained in more comprehensive textbooks...commentaries, cases and income tax rulings. It should not be viewed as a substitute for this more detailed study.

I cannot agree more with the statement except to say that not only do I believe the book is invaluable for the above uses, but that I also believe that it can be invaluable as a quick summary reference for students while undertaking the more detailed study, as well as for practitioners traversing the subject after a lengthy break.

On a more detailed analysis of the contents of the book, I found the chapter on Residency, while covering the statutory tests quite well, failed to cover the common law test of individual residency adequately, even for a summary book. This, however, is the only shortcoming I could locate in the book. All other chapters covered their respective topics in sufficient detail. Especially good were the chapters on general income topics including source, timing and the three traditional classes of ordinary concepts income—being personal exertion, business and property income. Important and necessary formulas were also included and explained as appropriate.

One chapter I was very pleased to find included was the last, dealing with the administration of taxation law. It provides, to first time students of the subject, invaluable information as to the practical

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\* Dubler, M. 1995, *LBC Nutshell—Taxation Law*, The Law Book Co. Sydney.

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workings of tax law in Australia, a topic that is generally not covered by other books in such a way that first time students can understand.

I therefore recommend the book as a useful summary tool to both students of the subject and to practitioners returning to the area after a long recess. However, I would again remind readers of the author's warning in the preface to the book—that it should not be relied on as a substitute for a more detailed study of the subject. To do so would be to misuse the book. Trading at \$ 14.95 RRP, the book is very good value.

In conclusion, if all other titles within the Nutshell Series are of the same high standard<sup>1</sup> as the taxation volume is, then readers should give them due consideration if looking for a quick reference or introductory summary book on a particular area of law.

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<sup>1</sup> Something that I cannot comment on, as I have not read all the other titles in the Series.