

BOOK REVIEWS.

BOUVIER'S LAW DICTIONARY. By John Bouvier. Rawle's Third Revision. By Francis Rawle, of the Philadelphia Bar. Three volumes, pp. xix and 3504. St. Paul: West Publishing Company, 1914.

Bouvier's Dictionary has, since its first appearance, been a very useful book. Though it does not contain the minuteness of definition which ordinarily constitutes a dictionary *per se*, this disadvantage is more than offset by the fact that under each title there is a concise summary of the law upon that subject. The result is a great saving of time; when an unfamiliar term arises, the lawyer need only turn to his "Bouvier" where he finds not only a definition of the term but an outline of the law. These statements of the law, though they contain little theoretical discussion, comprise the leading principles of the law upon the point in question, supported by the chief authorities, both from the decisions and the text-books. In addition, for those engaged in research, the dictionary includes the translation and explanation of a great number of Latin and Old French words and phrases. The present edition is of the same type as the earlier editions, and the book has been brought up to date on all points. Two new features are worthy of note. This edition of the work appears in three volumes—instead of two as formerly—and is printed on Bible paper. Both of the changes increase the efficiency of the book as it is easier to handle and occupies less space on the shelves. On the whole the new edition is to be recommended as of practical value to every lawyer.

E. W. M.

OUTLINES OF INTERNATIONAL LAW. By Charles H. Stockton, Rear Admiral, U. S. N., retired. Pp. xvii and 616. New York: Charles Scribner's Sons, 1914.

The title indicates that what is attempted is an outline of International Law. Accordingly we have an abbreviated, but clear, statement of the leading definitions, rules and doctrines of that subject with some account of their history and development. The foot-notes are limited, and there is but slight reference to adjudicated cases, but, at the end of each chapter, under the heading "Topics and References", texts are cited for the principal matters discussed and views advanced. Of the twenty-nine chapters which make up the book, three are "Introductory", six deal with "States in International Law", seven with "Intercourse of States in Time of Peace", six with "War Relations of Belligerents" and seven with "Relations Between Belligerents and Neutrals". A very considerable part of the other chapters, and perhaps the main part of the last seven, is made up of extracts from the Conventions of the Hague and the Declaration of London, which are quoted and set out by sections at great length. As these same documents are printed in full in the Appendix, there results a marked duplication and sometimes triplication of the same matter. Perhaps it is unavoidable, but, if it could be avoided, even at a slight sacrifice, it would secure a desirable economy.

The few cases referred to are often cited from selections or compilations and not from the judicial reports, a practice which has the inconveniences of in no way intimating the date of the decision or the judges participating. Sometimes the citations are a little negligent as, at the foot of page 262, where a case is cited as in Scott's Cases, p. 42, whereas it is, in fact, found at page 422. Not unfrequently, too, a case is mentioned with no citation. As illustrating the limitations the author has imposed on himself in the matter of authorities, it may be mentioned that Professor Hershey's "*Essentials of International Public Law*", published in 1912, and in scope and size much like the present work, but having fewer pages, prints a list of authorities consulted of twenty-eight pages and a table of "cases cited" of seven pages, whereas the "List of authorities consulted" in the present work covers but a trifle over five pages and there is no list of cases whatever.

The author has a right to complain of his proof reader as small errors are numerous and, if not important, at least annoying. Thus, at page 89

"grantor" must mean "guarantor", at page 129 "Itala" is printed for "Itata", though the name is six times correctly given on the same page. The sentence, at page 337, "Valuable vessels of war and great loss of life occurred from the use of these mines on both sides" cannot be attributed to the scholarly author, and, it is believed, the name "Fanchilli", in the list of authorities on page 482, is intended for "Fauchille", who certainly wrote "*De Blocus Maritime*, Paris, 1882."

It is the author's misfortune, and not his fault, that "The Declaration of London", which he prints in full in the Appendix and quotes so often in the text, after being refused ratification by the British parliament has recently, under the test of the great war, been largely discarded by our own Department of State, and, as the papers are saying, been already "thrown into the scrap heap". The present European war will as certainly compel us to re-write our treaties on international law as to revise our atlases.

The merits of Admiral Stockton's work are its lucidity and positiveness, its fairness of spirit and constant sympathy with the more humane, advanced and pacific views, its especial familiarity with naval opinion and maritime practice, and its unflinching respect for the rules of law, a respect not universal among naval officers. The author's long and honorable service in the Navy, as President of the Naval War College, as Naval attaché at our embassy in London, and as our first delegate at the Conference of London, enables him to express his opinion with certainty and weight on many matters, particularly as to naval practice and procedure. The minor defects, which we have been constrained to note, can readily be eliminated in a later edition.

Charles Noble Gregory.

Washington, D. C.

A TREATISE ON THE LAW OF INCOME TAXATION. By Henry Campbell Black. Second Edition. Pp. xxxvii and 863. Kansas City, Mo.: Vernon Law Book Company, 1915.

Those who have had anything to do with the federal Income Tax Act of 1913 know of the difficulties which have arisen in an attempt to interpret it. This work, through primarily concerned with the general principles of income taxation, is particularly directed toward solving the problems under the Act of 1913. It is the author's purpose to produce a means by which anyone concerned may easily find a particular clause or provision in the Act, and, from references there, learn the interpretation. A glance at the book is enough to show that he has succeeded in this purpose.

The first part of the book contains the exact text of the Act. By dividing this into many short paragraphs, the author makes it easy, without unnecessary reading, to refer to the various clauses in the Act. Next comes the text of the Treasury regulations—those rulings which show how the Bureau of Internal Revenue interprets the Act. This is likewise divided into short paragraphs. Then the author discusses income taxation in general in chapters entitled "Nature of Income Taxes", "Constitutional Provisions", "Constitutional Validity of Income Tax Laws", and "Construction of Statutes Imposing Income Taxes". Finally comes the most important part of the book. Here are chapters dealing with "What Constitutes Taxable Income", "Persons and Corporations Subject to Tax", "Exemptions and Exceptions", "Deductions and Allowances", "Returns of Taxpayers and Withholding Agents", "Assessment, Payment, and Collection of Tax", "Collection at the Source", and "Recovery of Taxes Illegally Exactd". By a system of cross-references, the Act, the departmental regulations, and the topics in the body of the book are so connected that it is easy to find all the information on a given point. An Appendix contains various federal acts bearing upon income taxation, the statutes of the several States which allow income taxation and the official forms prescribed under the Act of 1913. A complete table of contents and index make the book convenient to use. The work should be of assistance to all concerned with the Act.

M. W. E.