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Book Review of *Canadian Human Rights Law and Commentary* by Stanley M. Corbett

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Canadian Human Rights Law and Commentary. By Stanley M. Corbett. Markham: LexisNexis Canada Inc., 2007. xi, 202 p. Includes table of contents, table of cases, bibliographic references, and index. ISBN 978-0-433-45039-9 (softcover) \$70.00.

Given the title of this book, one might expect an overview of the human rights statutes in Canada and a critical or comparative review of some of the cases decided under them. On the contrary, the book is not, nor does it claim to be, a handbook or compendium of Canadian human rights legislation and common law. It is, rather, a useful and interesting exposition of the theoretical, moral, and historical underpinnings of Canadian human rights law.

The book is divided into two parts. In the first, "Commentary," the author remarks that bills of rights and human rights legislation "are expressions of political will and not creations of the courts." He emphasizes the Universal Declaration of Human Rights (UDHR) as well as other international and regional human rights laws and legal instruments and discusses their foundational value for Canadian legislation, constitutional documents, and bills of rights.

In the second part, "A Selection of Human Rights Materials," as the heading indicates, the author reproduces selected provisions of human rights legislation and instruments. As stated on page 71, the basis for his choice of materials was to ensure presentation of provisions not likely to be amended in the near future, and to represent the widest possible range of legal forms of human rights materials. His examples are drawn from the Charter of the United Nations, the UDHR, other international and regional human rights instruments and, finally, selected provisions of federal, provincial and territorial statutes and bills of rights that contain useful preamble statements or reflect substantive principles rather than administrative machinery.

As noted earlier, this book is not a handbook of human rights legislation or a Canadian human rights law practice manual. Practitioners or researchers looking to find leading cases or provisions in support of particular arguments in defence or prosecution of alleged human rights violations are unlikely to find precedents in this book. However, practitioners who wish to develop arguments on the basis of an understanding of the moral, legal, and historical basis for Canadian human rights protections will find this book useful. Students, researchers, and academics from various disciplines are likely to find this book valuable for assistance in understanding the foundation of Canadian human rights law and its origin in and relationship to international human rights law. For these reasons, the libraries of practitioners of human

rights law in various contexts such as employment, labour, disability, landlord and tenant law, government and others may find it a useful addition. Academic libraries in law and other faculties that touch on international law and human rights are likely to find it an even more valuable addition to their collections.

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Charities Taxation, Policy and Practice: Taxation. By Arthur B.C. Drache, Robert B. Hayhoe, and David P. Stevens. Toronto: Carswell, 2007. 1 v. 300 p. Includes an index and table of cases. ISBN: 978-0-7798-1260-8 (looseleaf) \$220.00 (plus updates).

This looseleaf is a companion to a six-volume series by the same authors which includes one volume for government publications, three volumes for case law and two volumes for legislation. The fact that it can be purchased separately is convenient for libraries that may not need the full service. The text is a great reference for tax practitioners and others involved in the formation of charitable entities as well as those concerned with the taxation of these entities.

The looseleaf contains twenty chapters divided into four parts. There are two introductory chapters, one of which is devoted to the history of taxation of charities. The next twelve chapters in the second part cover the law and regulations affecting registered charities with specific chapters on registration, the different types of entities, the disbursement quota, and the audit and litigation process and possible sanctions. There is then a chapter on associated charities and three chapters dealing with specific activities of charitable entities. The next section discusses quasi-charities and non-profit organizations. The final section contains four chapters on charitable gifts.

The content covers the topic comprehensively and provides footnotes for statutory references, case law, and secondary sources. There is a table of cases and a topical index, but the text does not provide any tables or finding aids to assist researchers to find information by legislative reference or to locate easily the references cited. The chapters which focus on specific charitable activities might be better placed within the chapter on charitable organizations where charitable activities are discussed. At the least, a note should be provided to indicate that there is a specific chapter devoted to this subject later in the text. Overall, however, it is fairly easy to find information in the volume.