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Book Review of *The Law of Evidence*, 2d ed by David M Paciocco and Lee Stuesser

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vorced from many others. The beginning chapters contain an introduction to taxation with an overview of both the theory of taxation and of Canadian taxation. A discussion of the evaluation of tax policy, tax bases, and tax rates is included. Compliance issues, the subject of residency, calculation of corporate and personal income taxes, and tax credits and deductions such as RRSPs are covered. Income from business or property and other sources of income are reviewed. A substantial amount of space is taken up by capital cost allowance and eligible capital expenditures systems, as well as administrative matters. The federal budget process, tax planning, avoidance and evasion are mentioned in the concluding chapters. Appendix I contains notes on reading the *Income Tax Act*. An excellent index ends the text.

This book is a good summary for practitioners and an excellent teaching tool. Mandatory for university law libraries, it is a worthwhile addition for a general law library and for anyone who has to talk about or teach tax-related matters. Being a text, there are questions and answers you can adapt for your own use or simply use to test your own knowledge. The language is as clear and non-technical as possible given the legally complicated structure of the *Income Tax Act*, its supporting documents, and long history.

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The Law of Evidence. By David M. Paciocco and Lee Stuesser. 2nd ed. Toronto: Irwin Law, 1999. xx, 387 p. (Essentials of Canadian Law) Includes table of contents, table of statutes, table of cases, and index. ISBN 1-55221-038-3 (softcover) \$39.95.

Paciocco and Stuesser have produced a clearly and simply written overview of the principles forming the body of the law of evidence and the issues that arise in practice. The simplicity and conciseness of the book is not achieved at the expense of thoroughness and accuracy. The authors' discussion of the various issues includes citations to numerous key authorities setting out the rules of evidence and establishing the turning points on the various issues in this area of the law. These are listed in a table of cases at the end of the book, and the length of this list illustrates a scope that is excellent for a book of this length.

The book begins with a review of the sources of the law of evidence and its place within the trial process. The sub-

stantive discussion is introduced by an explanation of the central concepts of admissibility, materiality and relevance. Two chapters are devoted to the hearsay rule and the many exceptions to the rule. An overview of the special rules relating to opinion evidence follows. A succinct discussion of the concepts of privilege and self-incrimination and their various sub-rules is presented in the next two chapters. One of the longer chapters presents a discussion of the Charter issues that can arise in respect of how evidence is obtained. Many of the substantive sections are structured as a presentation of a rule or principle of evidence followed by a discussion of the development of the law on that point, or a practical explanation of that principle in context.

There are some chapters that introduce the practical aspects of evidence law very well. Chapter 10, Methods of Presenting Evidence, contains a discussion of conducting examination-in-chief and cross-examination, along with suggested techniques for presenting or drawing out evidence in those contexts. Chapter 10 also outlines rules relating to witness evidence and real evidence. Chapter 11 outlines some issues that may arise in respect of the credibility of one's own witness, the rules relating to those issues, and suggestions for dealing with them. Chapter 12 discusses rules relating to the use of admissible evidence.

An attractive feature of the book is the bibliography of further readings presented at the end of each chapter, containing references to books and articles pertinent to the topic of the chapter as well as to specific pages within those sources. Thus, although this book will serve only as an introduction for readers who require a deeper analysis of evidentiary issues, it is a useful starting point that also directs the reader toward those more thorough analyses.

Like other books in Irwin Law's Essentials of Canadian Law series, this work is directed mainly at law students. However, with its complete treatment of the principles and rules of the law of evidence and its references to the key authorities on various evidence questions, the book has the potential to be of use to practitioners as well. It is likely to see use as a quick reference guide, for example, in trial preparation, or as a refresher on evidence principles and a source of leading authorities for those principles. The book probably will be of interest also to persons who are not involved in the practice of law but are looking for an understanding of the trial process as it involves evidentiary issues.

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