1977


J. W. Mohr
Osgoode Hall Law School of York University, mohr@fake.osgoode.yorku.ca

Source Publication:

Follow this and additional works at: https://digitalcommons.osgoode.yorku.ca/scholarly_works

This work is licensed under a Creative Commons Attribution-Noncommercial-No Derivative Works 4.0 License.

Recommended Citation

This Book Review is brought to you for free and open access by the Faculty Scholarship at Osgoode Digital Commons. It has been accepted for inclusion in Articles & Book Chapters by an authorized administrator of Osgoode Digital Commons.
and in the possible objectives that its technicality will render it intelligible only to a reader who is as familiar with the subject as the author.

Mr. Monet hit the first of the hurdles. The original version of his book was completed in 1971 shortly before the abolition of estate and gift taxation at the federal level. He persevered. The book was published in its original form and has now been extensively rewritten and updated to January 1975. It attempts successfully to outline the methods by which a taxpayer can so arrange his assets that he will be able to protect them and to benefit from them in his lifetime and ensure their disposition with the minimum erosion on his death. The methods most commonly used and the taxation consequences and implications of each are considered. The work is not, and was not intended to be, a treatise for specialist professionals. It is aimed at the intelligent layman but the level of discussion is sufficiently high to justify its use as an introductory work for students and practitioners.

The contents include a summary of the impact of capital gains taxation, succession duty and gift tax and there are chapters on lifetime gifts, the use of private companies, the methods of disposing of commercial and professional interests, deferred income plans, life insurance, wills, valuation, partnership of acquests and tax havens. In addition, there are many short but, generally, clear and accurate notes of cases, a few forms and a number of appendices dealing mainly with qualified investments for deferred income plans.

There have been some significant changes in the Income Tax Act and in the relevant provincial legislation since the work was published but these affect only a small part of the contents. Inevitably, also, there are a few statements with which one might take issue. Overall, it is a good book and one which deserves to be kept alive by regular supplements or new editions.

MAURICE C. CULLITY*

* * *


The title indicates that Professor Sadoff wants this book to be a practical guide for lawyers and psychiatrists. This is an ambitious

* Maurice C. Cullity, of Osgoode Hall Law School, York University, Toronto.
objective and presupposes that the two professions share a common objective. Since Professor Sadoff is a psychiatrist most subjects are treated on the basis of the training and experience of a psychiatrist. It therefore has a good deal to say to psychiatrists who do not have the background and experience which Professor Sadoff has. A review in this journal however, should focus on the usefulness of a publication to lawyers. There is a very real problem of language and communication in this area and although the book can be seen as an invitation to lawyers to get some understanding of the practices of forensic psychiatrists and their language, the meaning of terminology remains a formidable obstacle.

The first chapter Psychiatry and the Lawyer will be too difficult for many practicing lawyers without a psychiatric guide standing by. Listings of diagnostic categories with only summary explanations are bound to reinforce the lawyer’s discomfort and he may stop reading there. Professor Sadoff attempted to construct a coherent text which is useful for the classroom since he touches on most of the important interaction points between law and psychiatry. The practising lawyer will be more at home and gain more benefit from consulting specific chapters such as Chapters 3 and 4 which draw the lawyer’s attention to what is involved in the process of psychiatric consultation. Even though various jurisdictions have different arrangements (another obstacle for a practical guide that is not confined to one jurisdiction) there are basic considerations which have to be kept in mind to gain some value from psychiatric consultation. Even these chapters should not be read so much for gaining substantive information that can be applied to particular cases, but they can assist in making a decision whether psychiatric consultation is going to be helpful and what is involved. In any case any lawyer would be a fool to act as his own psychiatric consultant. The various chapters can also be of help to him to challenge over-simplifications and fallacious deductions which may be made by consultants on the other side.

Any lawyer who seeks clear and specific guidance will be disappointed by the book. He should not even seek it from the expert himself since the responsibility for the meaning and use of the information in the legal process must remain with him. The most important contribution that the book can make is to raise the awareness that in regard to many forms of behaviour common-sense deductions are inadequate and often misleading.

The role of the psychiatrist and the lawyer are not and should not be the same. The lawyer does not have to understand
the details of psychiatric thinking, practice and language. What he does have to understand is that in many situations in which he is involved there are crucial human factors, the understanding of which may change the legal position of a case significantly. Concepts such as responsibility, intent, competency, let alone insanity and mental disorder do link law and psychiatry in very important ways and counsel who ignores information which may shed light on a particular problem does a disservice to his client. Thus, although the book is written from the standpoint of a psychiatrist and at points difficult for lawyers to follow it is fairly representative of the position of forensic psychiatrists in practice and therefore indicative of what the lawyer may and may not expect from a consultation. No book in this area can really be practical in the sense that one can look up the information one needs. In this sense there are not any practical law books for psychiatrists either. It is in the nature of both professions that book knowledge is insufficient for any kind of practice. Psychiatrists should not only be viewed as possible expert witnesses, they can in many cases be much more useful to the lawyer in shedding some light on the meaning of human behaviour in particular situations which can assist the lawyer in the general conduct of his case.

J. W. Mohr*

* * *

* J. W. Mohr, of Osgoode Hall Law, School, York University, Toronto.
1 P. 21.