PRINCIPLES OF MALAYSIAN REVENUE LAW. BY ARJUNAN SUBRAMANIAM AND TEO KEANG SOOD. [Singapore: Malayan Law Journal. 1989. Vol. I: xxi + 251 pp. [Softcover S$64.00].

PRINCIPLES OF MALAYSIAN REVENUE LAW. BY ARJUNAN SUBRAMANIAM AND TEO KEANG SOOD. [Singapore: Malayan Law Journal. 1989. Vol. II: xxix + 605 pp. [Softcover S$70.00].

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DESPITE its title, this three-volume work is basically a reprint of tax cases from the Malayan Law Journal, the Malayan Tax Journal, and Professor Ahmad Ibrahim's *Cases on Revenue Law;* with a few cases from defunct reports like the Straits Settlements Law Reports, and the Federated Malay States Law Reports. The word "reprint" is used here in the literal sense: even the original headnotes are incorporated. The cases are practically unedited.

Each section begins with some general statements of principles, followed by a string of propositions that are supported by cases which are then reproduced. Considering the nature of this format, it is surprising that no trouble was taken to give the pages at which the various cases are actually reproduced. A reader who would like to examine a cited case has to thumb through all the cases reproduced in the section in order to find it. The alternative is to look up the case in the index.

The statements of principles are generally very brief, and do not, as a whole, give an organised and systematic picture of Malaysian revenue law. The commentaries read as if they were written to fit the available local cases. The principles promised by the title come mainly by way of single-line principles which come from the cases reproduced.

The value of the work lies in the reproduced cases, and its index. There is no other work that reproduces the tax cases from the various sources in this manner. The book is recommendable on this fact alone,

provided it is known exactly what type of book it is. Anyone without such knowledge will probably be disappointed.

SOH KEE BUN