

In the *Hansmar Investments* case in 2007 Justice White held that a vendor of real property could issue a statutory demand to the purchaser for the difference between the sale price and the vendor's resale price after the purchaser had failed to complete, since the contract for sale treated the vendor's claim to liquidated damages as a debt due and payable.

A much more important judgment than any of these, in the scheme of things, was the High Court's decision in *Deputy Commissioner of Taxation v Broadbeach Properties* [2008] HCA 41. The question was whether the

commissioner could issue a statutory demand for recovery of GST, interest and penalties, and for income-tax arising from a default assessment, given that the taxpayers had challenged the assessments and had commenced review proceedings under Part IVC of the Taxation Administration Act. You will immediately realise how important that question is for the administration of the tax system and the economic welfare of taxpayers. The High Court held unanimously that the commission's notice of assessment conclusively demonstrated that the amounts identified in the assessments were correct,

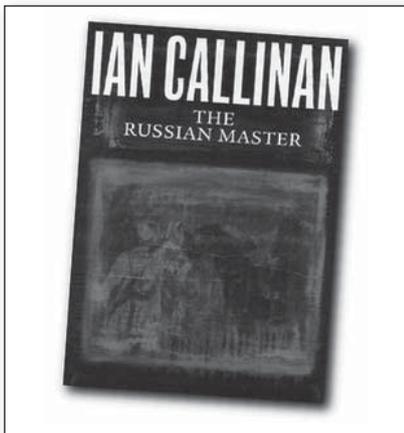
and consequently those amounts were debts for which the commissioner could issue statutory demands.

In summary, Farid has given us a publication that is not only very useful in a professional sense, but is also a publication that will be satisfying for those of us who love the law. He deserves every success.

By RP Austin

The Russian Master

Ian Callinan | Central Queensland University Press 2008



Davenport Jones, an art curator, is headhunted by the respected London art auctioneering house, Londys, after his well-publicised exposure of a Divera forgery in Australia. He is recruited to provide some 'colonial vigour' to the firm.

For most of the first part of the book, we are left in the dark about what sort of 'colonial vigour' Londys is after. The narrative plods along like a summary of facts. The characters are ushered in through predictable caricature. The humour is largely of the type found amusing by fanatics of such BBC productions as *Dad's Army*, *It Ain't Half*

Hot Mum, or even *Keeping up Appearances*. Callinan's punning is conservative and a little wet. For example:

'I would say this is his first trip to India.'

'Why do you think that?'

'He asked me where he could buy Lomotil.'

Then, half way through the book, 'colonial vigour' rises like the sun from an otherwise bleak landscape. A plot develops. The characters gain vibrancy.

Davenport Jones emerges as the central figure in a quest to procure for Londys the paintings of the legendary Russian master, Kruffinski. He teams up with Rupert, an entertaining, independent art dealer, and Olga, Kruffinski's granddaughter, to try and pry the paintings out of St Petersburg. Davenport turns out to be a closet 'pants man'. He falls into an amusing love triangle involving his former wife, Gloria, the Kruffinski granddaughter, and a sexually predatory Londys financial controller.

Callinan's development of the Davenport Jones character is very good. His asides are clever and witty. Gloria (rather atypically) keeps 'her knees together as a bull-dog clip.' The proofs of a Londys's catalogue were printed 'rather heavy handed with puce.'

'When it rained,' the taxis, 'disappeared as if they were water soluble.' Rupert's penchant for the 'pudding menu' is amusing.

Unfortunately, the plot wears thin. One has the feeling Hercule Poirot could have emerged from the shadows at any point to tell us how it all happened. There is also a disappointingly abrupt ending, as if the author had reached a limit on his word count. In addition, the Davenport Jones character, while funny and well done, is of the all too familiar 'lovable duffer' genre epitomised by Kingsley Amis's *Lucky Jim*.

Despite these pitfalls, overall, *The Russian Master* is a light, frothy and entertaining read. I enjoyed it.

A couple of final comments, however, need to be made. There are a disappointing number of typographical errors in the manuscript and in the blurb on the back cover. It is also a shame that the publisher finds it necessary to quote from reviews suggesting Callinan is comparable to Evelyn Waugh. The comparison is silly.

Reviewed by Duncan Graham