

In his article, Duff discusses the shift and the motivations for it. He first surveys the traditional Anglo-Canadian and American judicial approaches to tax statutes, and then the Supreme Court of Canada's approach to statutory interpretation from the late 1970s to the early 1990s. To illustrate the transformation from a purposive to a plain meaning interpretation, Duff reviews four of Justice Iacobucci's decisions: *Antosko* (1994),<sup>3</sup> *Duba Printers* (1998),<sup>4</sup> *Ludmer* (2002),<sup>5</sup> and *Stewart* (2002).<sup>6</sup> He suggests that Justice Iacobucci's approach was motivated by several related values or principles: judicial restraint and legislative supremacy; legal certainty, individual liberty, and the rule of law; and taxpayers' entitlement to take advantage of tax law to minimize taxation.

J.L.

**Peter J. Merrick**, *The Essential Individual Pension Plan Handbook*  
(Markham, ON: LexisNexis Canada, 2007), 350 pages

This handbook for tax and financial advisers provides a clear and straightforward introduction to a complex subject. The conclusions are simply stated and easy to find, and the supporting reasoning and numerical examples are helpful. For example, one section heading states, "Under the Age of 40 IPPs Are Ineffective and Detrimental for Tax-Efficient Retirement Savings," and the source of this in the factor of 9 is clearly explained and illustrated. The author is skilful in using language that will catch the reader's attention, such as suggesting that only tax plans that are sanctioned by the Canada Revenue Agency (CRA) should be presented to clients,<sup>7</sup> or that "[a]n advisor who gains one Individual Pension Plan client, aged 49, today will create over \$300,000 in commissionable and fee income over the next 15 years."<sup>8</sup> The book's main deficiency is that it contains very few statutory references or footnotes to support the author's arguments and to assist the reader in pursuing more in-depth research.

Alan M.

<sup>3</sup> *Antosko v. The Queen*, [1994] 2 SCR 312.

<sup>4</sup> *Duba Printers (Western) Ltd. v. The Queen*, [1998] 1 SCR 795.

<sup>5</sup> *Ludco Enterprises Ltd. v. The Queen*, [2001] 2 SCR 1082.

<sup>6</sup> *Stewart v. The Queen*, [2002] 2 SCR 645.

<sup>7</sup> At iii.

<sup>8</sup> At vii.