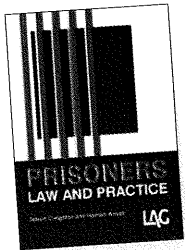
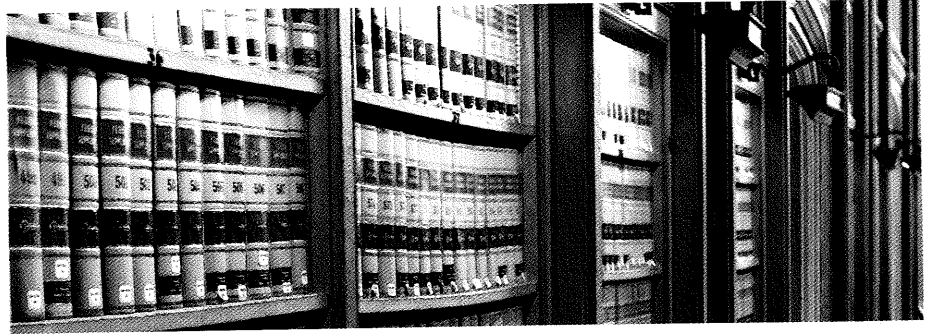


Book reviews



Prisoners: Law and Practice

Simon Creighton and
Hamish Arnott
Legal Action Group
(2009)

ISBN: 978-1903307717 £38

IN KEEPING WITH the great tradition of handbooks published by the Legal Action Group, *Prisoners: Law and Practice* is an authoritative, comprehensive and accessible guide to its subject. As the prison and probation ombudsman notes in his foreword, it is also a work of advocacy on behalf of all those who believe that the only human right prisoners should lose is their liberty for the duration of their imprisonment.

Prison law has been radically transformed in the past 20 years; and in particular in the ten years since the Human Rights Act 1998 came into force. The flagrant breaches of human rights and natural justice which were challenged in the early cases have been replaced by challenges on more subtle but equally profound issues such as the provision of healthcare for drug users or the use of painful restraint techniques in young offenders' institutions. In addition to the major issues of public policy, prison law now features extremely systematised procedures for parole hearings and adjudications in relation to alleged disciplinary offences which will form part of the case load of many junior practitioners. Prison law also attracts practitioners from across the legal spectrum, arising as it does at the intersection of public law and the criminal justice system.

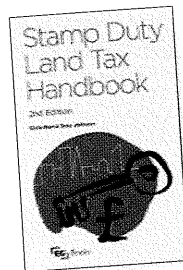
No doubt with the potentially wide and diverse readership firmly in mind, Simon Creighton and Hamish Arnott have plotted an impressively logical route through the key prison legislation, regulations and case law, following the path of a prisoner through the custodial process. The book deals in sequence with categorisation and allocation, prison conditions and discipline and the various mechanisms for release.

There is also a general remedies chapter which will prove of great assistance to both prisoners with a multiplicity of grievances and their lawyers.

The chapter on prison discipline is an invaluable aid to anyone required to represent a prisoner at an adjudication, digesting both the procedure set out in PSO 2000 and the specific charges that a prisoner might face. The chapters on release will also provide significant support to a lawyer tasked with representing a prisoner at a parole hearing, although given the complexities of parole further assistance may be required from the same author's specialist parole hearings guide – also published by LAG.

The authors remind us that they finished writing this book at the time the prison population reached another record high. With the continuing impact of the financial crisis and the lack of any alternative to the current political consensus of 'toughness' on crime, this is unlikely to change any time soon. As such, current and future prisoners have much to thank Creighton and Arnott for, as do all those who care about ensuring that some of the most vulnerable people in our society are treated in a way that respects their human rights and legal entitlements.

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The Stamp Duty Land Tax Handbook (2nd edition)

Chris Hart and
Tony Johnson
Estates Gazette

ISBN: 978-0728205253 £34.99

THE FIRST EDITION of this book was triggered by a series of half-day conferences taken by Chris Hart and Tony Johnson (who passed away in August 2007) that were run when SDLT was first introduced. The book was prompted by the number of

questions that were then raised and it seeks to deal with a number of those issues. Both Hart and Johnson's backgrounds were as chartered surveyors and valuers, and consequently the language adopted in this publication is easily digestible and relatively simple to understand.

The book initially sets out some very useful definitions for SDLT purposes and clarifies when a liability to pay this tax arises. It also highlights the differences between residential and non-residential property and how this impacts on SDLT.

There are two chapters focusing on matters arising in leasehold transactions and these cover many typical scenarios that might be encountered in practice. The book also deals well with issues such as uncertain or unascertained rents and holding over. Where appropriate, worked examples are included helping to highlight what needs to be taken into consideration in calculating the SDLT payable.

The handbook includes separate chapters considering the VAT issues that are relevant and also how partnership issues are covered, as well as a chapter setting out exactly how a valuer ascertains the market value for SDLT purposes.

Administrative issues in SDLT are also included in some detail making the handbook a truly practical publication. Matters such as the requirement for a land transaction return, the deferral of SDLT, which forms should be used and the powers bestowed on HMRC are addressed. How to appeal and claim back overpayments are also covered.

There are clear headings and sub-headings which enable the reader to locate relevant information quickly. It would serve as a useful book to have to hand when needing to check the detail on a particular SDLT point.

It would particularly be of benefit to a non-tax property practitioner needing to know how the SDLT legislation works in practice.

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