The Impact of American Law on English and Commonwealth Law


This is a book of six essays plus a conclusion written by five lawyers, all of whom either are or have been members of the Law Faculty of the University of Auckland, New Zealand. It is undoubtedly an interesting collection of essays but it is not, nor despite its rather misleading title, does it really claim to be, an exhaustive treatise on the impact of the law of the United States on English and Commonwealth law. That would be a task too great for a work at least twice the size, especially if the law of most of the constituent countries of the Commonwealth is to be examined.

What the authors have done is to select six separate topics for examination — constitutional law, race relations, products liability, restitution, inequitable incorporation in company law, and divorce law. Their treatment of these topics varies a great deal and space does not permit examination of them all. For example, the essay on constitutional law gives an idea, albeit brief, of the ways in which the Bill of Rights has influenced the introduction of fundamental rights into the laws of Canada, Nigeria and India and touches on the recent debate in the United Kingdom over the introduction of a Bill of Rights; though that is more influenced by the European Convention on Human Rights. The other major topic examined in the essay on constitutional law is that of judicial review, and here again, an attempt has been made to trace the development of American influence, both from the Constitution and from case law, not only in Australia, Canada and India, but also in newer Commonwealth countries. There is a real attempt in this essay, impossible to
develop in a mere thirty pages, to trace the impact of American legal and constitutional ideas in a fairly wide selection of Commonwealth countries.

If one turns to the essay on divorce law, a very different and much narrower approach is to be seen. This essay provides an historical account of the law relating to divorce without fault in various American jurisdictions, England, Australia and New Zealand. Much less is attempted in twice the amount of space devoted to the essay on constitutional law. The topic is narrow, the jurisdictions considered far fewer; and the conclusion is of limited interest, namely, that the divorce law in the United States had some impact on the development of divorce law in three Commonwealth countries but mainly of an historical nature and the influence has been minimal in the last half century.

In many ways the virtue of this book lies in its idea as much as in its content. The practicing lawyer is not going to find the answers to his problems of international commerce between its covers. Indeed, even in the topics discussed in the essays, the analysis and comparison is often superficial. Nevertheless, as the "Foreword" suggests, this collection marks a worthwhile step in broadening the horizons of those both in the United States and the Commonwealth to reveal the differing solutions to common problems in other jurisdictions with a common law heritage.

Peter North
London

Technology Transfer Laws and Practice in Latin America


Beverly May Carl, with caution tells us that this is a book written "by practitioners for practitioners" to better understand the changes in rules for transferring technology from developed to developing nations and is "intended neither to condemn nor praise the current legal framework but only to show how to operate effectively within it."

The chapters on "Mexico" by Alan L. Hyde and Gaston Ramirez de la Corte, "Andean Common Market" by John R. Pate, "Peru" by Robert Danino, "Chile" by Roger C. Wesley, "Brazil" by Frank E. Nattier, and "Argentina" by Robert J. Radway and Ricardo Giacchino reflect the experiences of attorneys who have worked with these laws. Appendices contain portions of the major laws. The result is an excellent focus on the laws, their
interpretation and application, and the concept adopted in each country for encouraging and restraining the transfer of technology. It does this and does it well. But to say that is all this monograph provides is to say too little.

Technology can be transferred in various ways. One simple way is through publications and personal technical assistance. A second is through licensing. A third is through the sale of advanced machinery and equipment. A fourth is the sale of advanced production processes. A fifth is the transfer of production processes and equipment as well as the related systems of management and marketing and technical personnel. This is frequently done in the form of joint ventures. There is no simple way to control the transfer of technology, and nowhere is this more evident than in Latin America, where technological independence has become, in recent years, an issue of central concern.

Frank E. Nattier cites a Brazilian example to put the issue of technology transfer in its political perspective: “A foreign power of industrial technology negotiating with a prospective Brazilian licensee or recipient discovers early that he is also dealing with a distant, somewhat shadowy but ever present third party, the government, personified by the National Industrial Property Institute.” It is complex but understandable. Impatience with a relatively slow pace of industrialization, frustration with what is seen as continuing and costly dependence upon the technology developments of the industrialized countries, and anxiety to develop indigenous technology, create a climate for political solutions which thus explain the increased presence of government. The presence, however, threatens the “vital interests of developers of technology and in turn where this is in the best interests of Brazil itself.”

And so, while the issues under the general heading of technology transfer have been at the forefront of the developing countries’ demands for “a new world international economic order,” with some sympathy from the developed world and the United States in particular, the issue has evolved into a thorny and complex one for developing and developed countries alike. For the developing countries, simple solutions for technological needs cannot be legislated simply. For the developed countries, even those industries with the most liberal view towards the idea of technology transfer, “these Latin American statutes and regulations,” as Beverly May Carl noted:

may be viewed as a series of offers extended to the suppliers of technology. If they want to accept, then they bring in their technology under the terms offered in the applicable statute. Should the offer be insufficiently attractive, it will not be accepted. In this event, the offeror, or the developing nation, has the option to structure a new offer in the form of a revised technology law.

As the North/South debates continue to unfold in UNCTAD, WIPO, in the OECD, and other fora, these Latin American national statutes, amendments, codifications, interpretations, and applications thereof may serve as
models not only for developing nations in other regions but for world policies respecting the dilemma of "trade and technology transfer."

JOHN M. EGER
WASHINGTON, D.C.

Legal Aspects of International Terrorism

Since terrorist actions are increasingly targeted against American persons and territory, it is very important to try to find out whether the present United States antiterrorist effort can be made more effective in terms of policy and organization. Legal Aspects of International Terrorism constitutes a scholarly effort which provides numerous recommendations for United States government action toward this end. The work is a result of the research project undertaken by the American Society of International Law for the State Department by an interdisciplinary working group which consisted of distinguished lawyers and social scientists. Both co-editors, Professors Alona E. Evans and John F. Murphy, as well as contributing Professor M. Cherif Bassiouni, who has edited an excellent symposium entitled International Terrorism and Political Crimes (1973), are well known authorities in the field of international criminal law.

The principal forms of international terrorism are discussed in the main body of the work which consists of seven contributions, each devoted to a particular area in which societies are especially vulnerable to terrorist activities: aircraft and aviation facilities; nuclear facilities and materials; ocean vessels and offshore structures; new vulnerabilities and acquisition of weapons by nongovernmental groups; protected persons and diplomatic facilities; "nonprotected" persons or things and personnel and property of transnational business operations. The remainder of the work devotes six chapters to transnational efforts to prevent and control international terrorism, categorizing these efforts by means of the following headings: an international control scheme for the prosecution of international terrorism; apprehension and prosecution of offenders; criminological policy; practical problems of law enforcement; state self-help and problems of public international law; and private measures of sanction against terrorist threats or actions. The international lawyer may be interested in those parts of each chapter which uniformly include a description and assessment of existing United States law and practices followed by description and assessment of existing
international law and practice, with the ensuing conclusions and recommendations for changes in national and international law and policy.

The most valuable unifying feature of the entire work, which distinguishes it from many similar series of essays on international terrorism, is the structural consistency requiring each contributor to evaluate and summarize his or her own analysis by means of practical recommendations for the prevention, control and possible elimination of international terrorism. This rigorous demand to reach a conclusion of practical consequence, capable of implementation within the present world policy, sets this work apart from a multitude of other studies, both legal and sociological, on the problems of international terrorism. The final appendix, which cumulates the recommendations as to possible United States government action, should serve as a point of reference for all future American studies on the prevention of international terrorism. At the same time, the study constitutes a valuable attempt to present a coordinated overview of United States policy in this area. The scholarly impact of the study, however, is diminished by the absence of a selected bibliography on international terrorism despite the fact that such a bibliography was prepared and later supplemented for the use of the working group. Hopefully, the Society will see fit to remedy this omission by means of a separate publication in its Research and Study Program. Nevertheless, this shortcoming does not detract from the overall importance of this study which appears to be the most complete survey to date on the legal aspects of international terrorism from an American perspective.

Armins Rusis
Bladensburg, Maryland

Perspectives on the Extraterritorial Application of U.S. Antitrust and Other Laws


Perspectives results from two programs at the 1978 annual meeting of the American Bar Association. The oral presentations and additional materials have been skillfully edited into a valuable volume which should be of high interest and utility to practitioners and students in the increasingly important field of international antitrust. Two general topics are addressed in considerable detail. First, British, Canadian and United States commentators discuss the extraterritorial application of United States antitrust and other laws (notably, federal securities laws, and certain federal criminal laws such as the Trading with the Enemy Act). Second, government officials and private
counsel offer apologies and critiques of the Justice Department's *Antitrust Guide for International Operations* which is helpfully reproduced as an appendix.

The first topic of extraterritoriality is viewed from four aspects of jurisdictional competence:

1. "legislative" jurisdiction;
2. "adjudicatory" or "personal" jurisdiction;
3. discovery; and
4. enforcement.

As Stephen Boyd observes, the causes of extraterritorial application of United States laws are growing: increased economic interdependence and expansion of United States-based firms and investors, unflattering publicity given to certain overseas conduct of multinationals, absence of any presently available, realistic alternative to extraterritorial application and the political pressures for special interest legislation. Extraterritorial application of antitrust laws can and has led to conflicts with other nations and resolution of these conflicts remains one of the most crucial tasks in international antitrust. Nonetheless, the issues of "extraterritoriality" and the "effects" doctrine have been overblown. As John Shenefield, head of the Antitrust Division, points out, the "effects" doctrine has rarely been the sole basis of jurisdiction under the antitrust (or securities) laws. In the apt words of the British Geoffrey Willoughby, the "extraterritorial reach of antitrust law, or at least that part of it which is widely found objectionable," consists "of occasional causes celebres strung together by voluminous bonds of academic debate." In keeping with this theme, all the commentators emphasize a pragmatic and flexible approach to resolution of international conflicts and differences rather than theoretic analysis. For example, Shenefield endorses the "jurisdictional rule of reason" articulated by the Ninth Circuit in *Timberlane* where the court replaced the "intent-effect" test of *Alcoa* with a tripartite analysis. The *Timberlane* analysis, with its emphasis on the Restatement's balancing of national interests approach, has its own potential weaknesses. For example, the Canadian D. Gordon Blair questions whether the judiciary is capable of making a proper balance between, say the interests of Canada in exploiting its natural resources and the interests of the United States in the maintenance of competition. And Mark Joelson opines that the predictability of result engendered by the relative simplicity of the *Alcoa* test may be lost where jurisdiction itself turns on a comprehensive rule of reason analysis involving delicate and subtle international issues.

As to the *International Antitrust Guide*, Douglas Rosenthal (chief, Foreign Commerce Section of the Antitrust Division) offers one of his typical

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1*Timberlane Lumber Co. v. Bank of America, N.T. & S.A., 549 F.2d 597 (9th Cir. 1976).*
2*United States v. Aluminum Co. of America, 148 F.2d 416 (2d Cir. 1945).*
thoughtful and perceptive appraisals. Among his most interesting observations are the following:

1. comity is relevant both to prosecutorial discretion and to subject matter jurisdiction;
2. a suspicion that old-fashioned private international cartels are rarely found today; and
3. a clarification of Case L of the Guide, that is, that the Justice Department recognizes that the act of state defense may not be challenged on the ground that a foreign sovereign has failed to act according to its own laws.


1. that the most helpful aspects of the Guide are the general statements of policy rather than the hypothetical examples; and
2. that the Guide is particularly instructive in some areas (like joint ventures) but disappointing in others (like knowhow licensing).

BARRY E. HAWK
NEW YORK CITY

Investment Incentive Programs in Western Europe


The authors sought to produce a "... reliable and comprehensive source which provides a basis for analyzing and comparing western European investment incentives from the point of view of the corporate or business investor." The book focuses on the western European nations, plus Yugoslavia and European Economic Community programs. Investment incentive is "... defined as any measure provided or instituted by a government (whether national, state, provincial or local) to attract and/or influence the location and level of investment."

The strengths of the work are its comprehensive scope and systematic manner. For each country there is a major section entitled "Overview" and another entitled "Description of Programs". Three separate headings describe "Financial Incentives" (identified by the authors as incentives usually provided to a firm in the form of grants and loans for general business purposes), "Fiscal Incentives" (which operate through tax systems, taking the form of reduced taxation rates, exemptions from specific taxes, and ac-
celerated depreciation and increased deductions, or reduced special taxes), and "Factor Incentives" (referring to specific factors of production or activity, generally relating to particular expenditures for such matters as transportation, employee training, construction or research and development). These categories of incentives are further broken down into subcategories, country by country, and for each subcategory there is a description of Eligibility, Provisions, and Procedure (the last of which includes references to names and addresses of public officials one might contact in the interest of learning more about the particular incentive).

This format has two substantial benefits. First, one is able to compare various programs among the countries covered in a systematic manner. Second, one is provided with references to the people who know most about the program and with whom the program can be explored in depth. The "Overview" and "Description of Program" sections of each country are very general and short but useful to orient one's thinking with respect to a specific country and its manner of administrating incentive programs.

Of great value is the huge amount of specific, and very practical information provided. The information was collected from country profiles provided by embassies in Washington. This information was then reviewed with government officials, lawyers, and businessmen in Europe.

This work is a valuable desk book and starting point for any lawyer, accountant, consultant, or businessman interested in potential investment in western Europe, or elsewhere. We can only hope that it will be kept up to date on a current basis.

Thomas V. Firth
Minneapolis

The Principle of Self-Determination in International Law


Professor Kodjoe, taking the thesis that "writers" and "publicists" have created a literature on the history and right of "self-determination" which departs from actual international practice, presents a well-organized discussion of the problem in his book. This book is apparently a synthesis of a number of lectures, and the rhetorical style clearly is from the standpoint of a lecturer. Each of the eight chapters contains a conclusion (not always labeled as such) which consistently reviews or recaps Professor Kodjoe's theoretical discussion points.

The eight chapters are divided into two parts, with Part One (three chapters) reviewing the international relations literature concerning "self-
determination” theories. Part Two (five chapters) outlines the historical highpoints of international practice, as opposed to writers’ theories, and actual application of the principle of self-determination. Professor Kodjoe, for this purpose, reviews the historical developments of the interwar period, the League mandates, the United Nations Charter, United Nations trusteeships and decolonization under Allied Power/United Nations jurisdictions, and then sets forth, in chapter VI on “General International Practice,” a comparative outline of self-determination policy and practice of the following states: Great Britain, France, Netherlands, Spain, Belgium, United States, Portugal, and the Republic of South Africa.

Professor Kodjoe concludes that international political practice has developed varying degrees and measures of self-determination in differing contexts and states where non-self-governing peoples have sought escape from “subjugation” by foreign powers. He concludes that “... the principle of self-determination is one that may be properly invoked only on condition of subjugation...; in much the same sense, under international law, although every state has the right of self-defense, it may be properly invoked only if under attack.” In other words, “[T]he principle of self-determination becomes relevant to the situation only when subjugation is an issue.” Professor Kodjoe then, concluding his study of international practice concerning the principles of self-determination, settles on the following two definitions based on political realities:

(1) “The right of self-determination is the right of all communities to equality and full self-government,” and

(2) “The beneficiary of the right of self-determination is a self-conscious politically coherent community that is under the political subjugation of another community.”

James Tuttle Troy, Michigan

Annual of Industrial Property Law 1977


The third volume of this series has now been expanded to include material from Israel and New Zealand, in addition to its coverage of industrial property developments in Australia, Canada, France, Germany (West), Japan, South Africa, United Kingdom, United States, and the European Economic Community. Although many of the articles have appeared elsewhere, they would be difficult for United States practitioners to obtain, and thus the volume is a convenient reference tool. In addition to the articles, the volume also digests recent statutory and judicial action in each country. It is unfortunate, however, that it took so long for the book to reach publication; the
editor attributes this to the inclusion of the new sections on Israel and New Zealand, which contain not only current decisions, but also earlier cases of importance. On balance, however, it is a useful volume for the practitioner concerned with industrial property rights outside of the United States, and on that basis would be a worthwhile addition to your law library.

THEODORE L. BANKS
GLENVIEW, ILLINOIS

International Law Perspectives of the Developing Countries


It is not uncommon to find articles which attempt to analyze in legal terms the differences in viewpoint between the industrialized nations and the less developed countries on matters relating to economic development. Dr. Charles Chukwuma Okolie, a professor of International Law and Business Organizations at Lewis University bases his book on research at Harvard University, the European Economic Community in Brussels, the Council for Mutual Economic Assistance in Moscow, and the Hague Academy. It incorporates in one work a more comprehensive but somewhat selective comparison of the positions of various countries and organizations toward aid, trade and development, as reflected in treaties and in actual practice.

The book discusses the following topics: The United Nations Conference on Trade and Development (UNCTAD) positions and arguments; aid programs of the United States, Britain, France, West Germany and the Organization for Economic Cooperation and Development (OECD) countries and Peru's expropriation of International Petroleum Company property; the policies and lending procedures of the World Bank and the legal status of the United Nations Development Program; various agreements between Socialist bloc countries and their foreign trade organizations and African countries and their state firms; and the association agreements between the EEC and certain African states.

While the book is subtitled "The Relationship of Law and Economic Development to Basic Human Rights," the discussion of human rights is limited to a short concluding chapter on implementation of the covenants on economic, social and cultural rights.

In treating all of the foregoing subjects, the author views them from the standpoint of the developing countries and primarily in economic and political, rather than legal, terms. Some of his statements concerning international law norms would doubtless find strong opposition among Western legal
book reviews and book notes

scholars. For example, in discussing the issue of compensation for nationalized property, he states that "[International law has no norm that would impose obligations upon a state to pay compensation for the nationalized property of foreign citizens and companies."

Although the book was published in 1978, it contains no references to events occurring since early 1971. There is no discussion, for example, of the Charter of Economic Rights and Duties of States, the New International Economic Order, the Law of the Sea Conferences and more recent resolutions of UNCTAD and UNITAR. While it is interesting as an exposition of the attitude of the developing countries toward economic assistance from the industrialized nations, it would have been much more useful to persons interested in contemporary law and practice if a final chapter had been added, bringing the situation up to date.

RICHARD P. BROWN, JR.
PHILADELPHIA

Restrictive Business Practices of Multinational Enterprises


For a decade, the Committee of Experts on Restrictive Business Practices of the Organization for Economic Cooperation and Development (OECD) has been issuing compact reports, based on the antitrust cases and experience of the OECD's twenty members, illuminating troublesome concepts and practices in international and comparative antitrust law. The seventy-eight page report here under review sheds a great deal of light, in short compass, on the history, genesis, economic and anticompetitive effects of the restrictive business practices of multinational enterprises (MNEs).

While MNEs have existed as far back as the middle of the nineteenth century, their growth since World War II has been explosive. United States direct investment nearly trebled from 1950 to 1960, and again from 1960 to 1971, amounting to $86 billion in 1972. During the period 1960-1971, the annual percentage growth rates of foreign investments for Japan and the Federal Republic of Germany were, roughly speaking, three times greater than the comparable rates for the United States and the United Kingdom. In 1971, the value added of all MNEs was estimated at $500 billion, amounting to approximately one-fifth of the world's gross national product (excluding that of the centrally-planned economies).

The Report analyzes briefly and compactly the motivations and economic factors leading to the formation of MNEs and their economic consequences.
On the one hand, where markets are new and expanding, the presence of a foreign MNE may promote price competition and market performance. On the other hand, economic power of the MNEs can have harmful effects on concentrated markets.

Illustrative cases are given of the way in which MNEs restrict competition by allocating production and markets (both individually and collectively), by pricing discrimination, predatory pricing, and excessively high pricing (a frequent complaint against the drug companies) and by collective price-fixing. Particular attention is focused on cases illustrating the anticompetitive effects of acquisitions and mergers by the MNEs. One of the Report's strongest recommendations for action is for national legislation controlling mergers, since only six of the OECD-member countries currently have such legislation—Australia, Canada, Germany, Japan, the United Kingdom and the United States. (This reviewer may add that currently the only vigorous anti-merger program is that of the United States.)

Statistical summaries concerning the prevalence of serious restrictions in patent license agreements are provided in studies that have been carried out, perhaps to the surprise of laymen who have not kept current with the global spread of antitrust legislation and interest, in Spain, Japan and the United Kingdom. Reference is also made to an OECD Council Recommendation of 1974 (reproduced as Annex III of the Report), which recommends international action with respect to restrictions in patent licenses that violate antitrust principles and adversely affect international trade. Those restrictions considered most important by the OECD are territorial restrictions (prohibitions on exports by licensees and the protection of home markets of the licensors), use of tied sales, "grant-back" licensing provisions, "package" licensing, unjustifiable prevention of licensees from competing with third parties, and fixing prices to be charged by licensees for their products. An early 1972 Report by this same Committee of Experts specifically concerned with patents and licenses contains further relevant information on this subject.

Only Canada and Ireland specifically refer to MNEs in their national antitrust legislation. However, the so-called "effects" criterion of jurisdiction, which is recognized in the legislation of seven OECD members and in the case law of six others (and is similar to the "objective territorial" principle of jurisdiction laid down in the Alcoa case by Judge Learned Hand) makes national antitrust legislation applicable to foreign-based MNEs and to foreign transactions. However, the Report cautions that only four jurisdictions regularly apply the "effects" principle in practice, the United States, Germany, Sweden and the European Communities.

In one sense, the theory of "enterprise unity" or "agency," also discussed in the Report, reinforces the "effects" theory, by making domestic parents and subsidiaries responsible for the actions of their foreign subsidiaries and parents, respectively. On the other hand, as the Report points out, it serves to
immunize agreements between parents and subsidiaries, so-called intracorporate conspiracies, from antitrust consequences.

The Report also reviews the difficulties involved in enforcing national antitrust laws against the MNEs. These difficulties arise out of practical and legal obstacles in the way of obtaining documents on costs, pricing, market structure and business behavior; national legislation in the United Kingdom, Canada and other OECD countries forbidding the honoring of foreign governmental (meaning United States) requests for documents; the difficulty of establishing personal jurisdiction against foreign entities; and the defenses of sovereign compulsion and "act of state."

Discussion of these problems is prefaced by a general caution that the strict application of the "effects" principle should be tempered by considerations of international comity, such as are expressed in section 40 of the American Law Institute Restatement of the Foreign Relations Law of the United States and article 7 of the Resolution adopted by the International Law Association at its 55th Conference in New York in August 1972.

This is the one area of the Report where the interested reader's attention should be directed to later developments favoring comity, such as its endorsement both by Attorney General Griffin Bell and Associate Attorney General Egan.1 The Timberlane Products case,2 which strongly supports Section 40 as a criterion for the exercise of jurisdiction and declines to apply the act of state doctrine; and the Westinghouse (Uranium Cartel) case,3 where, for the first time, a United States court applied Section 40 criteria in invalidating a subpoena addressed to a foreign firm. However, a forceful reminder that United States extraterritorial antitrust jurisdiction still has vitality is provided by the recent decision of the Third Circuit in the Mannington Mills case,4 applying the Sherman Act to a United States defendant charged with having failed to disclose information to foreign Patent Offices, causing patents to issue which would be invalid under United States "fraud on the Patent Office" doctrine and thereby interfering with United States exports to foreign countries.

The Report avoids the kind of detailed legal analysis and economic jargon that so frequently confuses the basic facts and the important issues, and is to be commended as an informative and readable account of the antitrust problems created by the MNEs.

Sigmund Timberg
Washington, D.C.

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1 See VII J. Reprints Antitrust L.
2 549 F.2d 597 (9th Cir. 1976).
3 563 F.2d 992 (10th Cir. 1977).
Political Events Annual, 1976
National and International Affairs

Published for The Lok Sabha Secretariat, Parliament of India, New Delhi:

This is the third in a series of annual surveys of international affairs and
Indian local and national events as culled from the news media. The primary
focus, in terms of both quantitative coverage and editorial viewpoint, is the
impact of events on India. The format is that of a political almanac, with
developments reviewed in one short paragraph apiece, with almost no prob-
ing beneath the surface.

Part I, entitled Events in India, is 177 pages long, while Part II, Events
Abroad, runs some 360 pages. The forty-three page index lists subjects (such
as international trade, human rights, and elections), names, Acts, Bills,
Committees, Conferences, and the like. Footnotes and bibliography are
nowhere to be found, however.

In Part I, Events in India, the first chapter on Indian national affairs is
helpful to those interested in keeping track of India’s political personalities.
However, the second chapter on India’s states and union territories omits
some very important information. Under the State of Maharashtra heading,
absolutely nothing is mentioned about that state’s Compulsory Sterilization
Bill of July, 1976, one of the most widely publicized and hotly debated bills in
the world at that time. The third chapter on India and other countries in-
cludes a section on “India-USA,” where 1976 developments are reviewed in
areas such as: bi-lateral trade; loan agreements for the purchase of foodstuffs
by India; India’s lawsuit against American grain companies for alleged fraud
in connection with shipments of grain contracted for; and United States pol-
icy vis-à-vis India’s State of Emergency, position on the subcontinent, and
nuclear technology.

In Part II, the report of domestic affairs in other countries gives dispropor-
tionately large coverage to English-speaking countries, perhaps understand-
able because of easier access to primary sources of information there.

Inaccuracies, while not monumental, do have a way of undermining the
book’s reliability. For example, on page 350, in the section on the United
States, it is stated that: “President Gerald Ford defeated on February 24 his
Republican rival, Ronald Reagan, by 11 votes to 4 in the first New Hampshire
Presidential Primary election.” The chapter on international affairs
describes a host of agreements under official discussion during 1976, as well
as official visits and pronouncements and other relevant international events
occurring during that year. This could be useful information on develop-
ments that do not receive a great deal of press coverage. Typical headings
include, inter alia, Iraq-Sri Lanka, Bangladesh-Sweden, and Belgium-Chile.
The chapter on international organizations/conferences is a convenient compilation of what certain organizations have discussed and/or accomplished in 1976, which may be of special interest to those acquainted with international finance. There are headings which include the Asian Development Bank, the Commonwealth Finance Ministers' Meeting, the Conference on International Economic Cooperation, the EEC, the Group of 77, OPEC, the IMF, and UNCTAD.

The overall readership of this volume will be small, especially among persons outside India without a specific need to obtain information about 1976 events in India or an Indian perspective of international affairs. Appearing here as it does for the first time in 1979, it is a work whose time has not only come, but probably come and gone. For practitioners, its value may be especially limited because it supplies only cursory information in areas where a specialist would already have more in-depth knowledge. Even where it does provide new information that may be of particular interest to the reader, the lack of footnotes and bibliography impede its further use as a reference tool, and diminish its credibility as well.

PAUL E. MASON
WINCHESTER, MASSACHUSETTS

Global Perspectives of an International Tax Lawyer


This book by a very distinguished international tax lawyer is largely autobiographical. However, a long life spent in concrete and consistent achievements in the field of avoidance of double taxation, contains by necessity useful information on the conception, development and formulation of the relevant legal principles. A short Appendix A, at the end of the book, relates to the League of Nations Draft Conventions which form the basis of the great majority of the existing bilateral treaties on the avoidance of double taxation between the United States and other countries. Appendix B deals briefly with the crucial problem of transnational allocation of income and expenses.

The book is mostly recommended as an enchanting story. The author rose to the top of what one can truly describe as transnational lawyers. With degrees from Johns Hopkins University, the Law School of the University of Paris and juris doctorates from the University of Bonn and George Washington University, he had all the necessary qualifications to embark into a career as a transnational lawyer. He did so with enthusiasm and success which are reflected in practically every page of the book. From 1938 to 1946