

## BOOKS RECEIVED\*

*Analysis of the German Tax System.* By Dr. Helmut Debatin. Amsterdam, Holland: International Bureau of Fiscal Documentation, 1969. Pp. 160. \$7.50. Written from the point of view of the English-speaking tax practitioner, this penetrating study discusses the principles of the German Tax System with particular emphasis on the taxation of income and capital, and unilateral measures for the avoidance of double taxation in German tax law.

*Annual Report 1968. International Bureau of Fiscal Documentation.* Amsterdam, Holland: International Bureau of Fiscal Documentation, 1969. Pp. 51.

A brief survey of the independent tax research conducted by the Bureau.

*Annual Survey of Commonwealth Law 1968.* Edited by H.W.R. Wade. London: Butterworth & Co., Ltd., 1969. Pp. lxxxiv, 832. \$32.50.

A high-level commentary on a very wide range of legal decisions, enactments and other legal events throughout the British Commonwealth. This volume covers the period from July, 1967, to June, 1968, providing a comprehensive view of useful authorities and comparisons from other common law countries.

*Bulletin for International Fiscal Documentation.* Vol. xxiii, Nos. 7-8-9. Amsterdam, Holland: International Bureau of Fiscal Documentation, 1969. Pp. 456. Supplement Pp. 74.

A discussion of the aspects of Netherlands Taxation by the members of the International Fiscal Association at Rotterdam in September, 1969.

*Conflict of Law: Mexico and the United States.* By S. Bayitch & J. Siqueiros. Coral Gables: University of Miami Press, 1968. Pp. xv, 296. \$15.00. See review at p. 189 *supra*.

*Crime and Punishment in Britain.* By Nigel Walker, Chicago: Aldine Publishing Co., 1968. Pp. xv, 352. \$4.95.

A look at the British penal system in regard to the present ways of defining, accounting for, and disposing of offenders.

*The E.E.C. Proposed Directives on Mergers and Take-overs and Parent-subsidary Relationships.* By International Bureau of Fiscal Documentation. Amsterdam, Holland: International Bureau of Fiscal Documentation, 1969. Pp. 41. \$5.00.

A complete English translation of not only the proposed E.E.C. Directives concerning a common system of taxation applicable to merger-type transactions, but also those concerning parent-subsidary relationships between corporations of different Member States.

*The E.E.C. Reports on Tax Harmonization.* By Dr. H. Thurston. Amsterdam, Holland: International Bureau of Fiscal Documentation, 1969. Pp. 203. \$8.50. An English translation of the official texts of the E.E.C. Reports on Tax

\*The inclusion of a book in this section does not preclude its review in a subsequent issue.

Harmonization and a study of the various possibilities for the harmonization of turnover taxes.

*Fiscal Harmonization in the Benelux Economic Union.* By Mel Krauss. Amsterdam, Holland: International Bureau of Fiscal Documentation, 1969. Pp. 100. \$4.20.

One of a series of studies concerned with international fiscal harmonization. The Bureau breaks new ground with this series. Instead of being primarily documentative, the series is balanced between a description and analysis of the Benelux fiscal harmonization program.

*The GATT—Laws and International Economic Organization.* By Kenneth W. Dam. Chicago & London: The University of Chicago Press, 1970. Pp. xvii, 480. \$15.00.

See review p. 190 *supra*.

*Government and Nationalism in Scotland.* Edited by J.N. Wolfe. Chicago: Aldine Publishing Co., 1969. Pp. viii, 203. \$7.95.

A stimulating look at the Scottish dilemma of having never achieved the intentions of the Treaty of Union of 1707 that Scotland and England would merge. Based on a seminar of the staff members of the University of Edinburgh the book highlights the historical, legal, economic and cultural aspects of Scottish home-rule.

*A History of Islamic Law.* By N.J. Coulson. London: Edinburgh Univ. Press, 1964. Pp. viii, 248. \$5.50.

An analysis of Muslim jurisprudential theory with reference to a wide variety of substantive legal rules and institutions in a sufficiently detailed manner to provide a broad picture of the nature of Islamic law.

*International Law & Organization.* Edited by Richard A. Falk & Wolfram F. Hanrieder. Philadelphia: J.B. Lippincott Co., 1968. Pp. viii, 346. \$4.25.

An introductory reader in which the authors have linked international law and politics to present a functional compact analysis of the problems and perspectives of world order. Emphasis is made on current trends in international relations.

*Law in Culture and Society.* Edited by Laura Nader. Chicago: Aldine Publishing Co., 1969. Pp. ix, 443. \$10.75.

A comprehensive study of the theories, problems and kinds of data relevant to one of the most rapidly developing fields in anthropology—the anthropology of law. The authors concern themselves with the study of process, structure, comparison and perception of the law.

*Law-Making in the International Civil Aviation Organization.* By Thomas Buergenthal. New York: Syracuse University Press, 1969. Pp. xiii, 242. \$10.50.

See review at p. 195 *supra*.

*The Law of Succession (Restatement of African Law, Kenya, II)*. By Eugene Cotran. London: Sweet and Maxwell, 1969. Pp. xxi, 186.

A collection of the customary laws of Kenya. This work is a new light in the solving of the problems of the administration of justice on the Dark Continent, where for a very long time the customary laws of the people remained unwritten.

*Legal Problems Associated with Ocean Data Aquisitions Systems*. By the Intergovernmental Oceanographic Commission. New York: Unipub Inc., 1969. Pp. 40. \$1.50.

A study of existing national and international legislation prepared by the secretariats of UNESCO and IMCO, 1962-1968.

*Old World, New Horizons—Britain, Europe, and the Atlantic Alliance*. By Edward Heath. Cambridge, Mass.: Harvard University Press, 1970. Pp. 84. \$4.95.

A series of lectures given at Harvard in 1967. The author attempts to look behind the immediate headlines and examine in greater depth the stage which Europe had reached in its search for unity.

*Private International Law*. By C.G. Cheshire. London: Butterworth & Co., Ltd., 1965. Pp. lxi, 605. \$13.75.

A book providing a practical view of the basic principles of the field it surveys. The book is highly organized and its marginal notations allow for quick reference.

*Regulation of International Trade and Investment*. By Carl H. Fulda and Warren F. Schwartz. New York: The Foundation Press, Inc., 1970. Pp. xlv, 790. \$13.50.

This book attempts to provide a systematic consideration of fundamental issues underlying the regulation of international trade and investment.

*Roman Law*. By David Daube. Chicago: Aldine Publishing Co., 1969. Pp. 194. \$7.95.

These are the Gray Lectures delivered before the Faculty of Classics at Cambridge in 1966. Professor Daube discusses the effect of linguistic, social, and philosophical aspects of the Roman law.