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.

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

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.

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

See review at p. 189 supra.

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

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-subsidiary relationships between corporations of different Member States.

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.

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.

See review p. 190 supra.

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.

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.

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.

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.

See review at p. 195 supra.
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 un-written.

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

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.

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.

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

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.