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BOOKS RECEIVED

The Human Rights of Aliens in Contemporary International Law. By Richard B. Lillich. Dover, New Hampshire: Manchester University Press, 1985. Pp. xii, 126. \$38.00.

The rights that states accord aliens has recently become a significant issue in international law. This systematic study is the first to examine the history and the current state of the law affecting aliens. The book also devotes considerable attention to recent developments in the United Nations, including the proposed draft Declaration on the Human Rights of Non-Citizens. The author has compared the law governing the treatment of aliens to "a giant, unassembled jigsaw puzzle" but warns that the analogy may be misleading for neither a fixed number of pieces nor a pre-determined "grand design" to be completed exists. The author draws from topics delivered at the Melland Schill lectures at the University of Manchester in 1981. The appendix includes the Draft Declaration on Human Rights of Non-Citizens, and the Draft International Convention on Protection of the Rights of all Migrant Workers and their Families.

Banking on the Act of State. By Carsten Thomas Ebenroth. Universitätsverlag Konstanz GmbH: 1985. Pp. 101. DM66,80.

Developing countries have increasingly imposed currency controls to solve balance of payment problems, causing economic, political and legal problems. This book analyzes the effect of the application of the Act of State doctrine to currency regulations. The author advocates the limitation of the application of the Act of State doctrine and supports his position by examining two recent, conflicting decisions.

The author briefly examines the history of the Act of State doctrine, its relationship to the Foreign Sovereign Immunities Act, and its expanding use, culminating in its transformation into a defense for default on loans. The book also discusses the utiliza-

tion of comity, concluding that this principle poses another stumbling block to litigation.

In conclusion, the author proposes a mechanism to meet the need for a unified approach to these financial problems through the use of the IMF and the Breton Woods agreement. The book also includes a German summary.

The Iran-United States Claims Tribunal, 1981-1983. Edited by Richard B. Lillich. Charlottesville, Virginia: The University Press of Virginia, 1985. Pp. viii, 156. \$25.00.

The Iran-United States Claims Tribunal is the largest and most important arbitral body in recent history. The Algiers Accords of 1981, which secured the release of the United States citizens held as hostages and secured for Iran the eight to ten billion dollars of assets frozen by the United States, also established this special tribunal. The tribunal consists of three American judges, three Iranian judges, and three neutral judges, who adjudicate American nationals' claims against Iran as well as the few Iranian nationals' claims against the United States. Awards are paid out of a one billion dollar escrow account established by the Algiers Accords, which Iran must replenish if its resources become depleted.

The decisions of the tribunal are based upon the rules of commercial law as well as international law where appropriate. The significant decisions to date concern eligible claimants, attribution and state succession, compensable claims, and compensation and valuation. The book, through seven essays, examines the history of the tribunal and evaluates its work up to 1983.

Emerging Standards of International Trade and Investment. Edited by Seymour J. Rubin and Gary Clyde Hufbauer. Totowa, New Jersey: Rowman & Allanheld, 1984. Pp. ix, 196.

In recent years, new codes and standards have emerged that affect international and economic relations, creating problems of interpretation and implementation. The collection of essays in this book concentrates on these issues, providing a systematic, comparative examination of trade and investment. The first essay offers a preface to the codes, and the book concludes with an essay examining the lessons to be derived from the codes. The other essays discuss illicit payments, international investment and mul-

tinational enterprises, Multinational Trade Negotiations subsidies, export credit arrangements, and international antitrust principles. The goal of the work is not to resolve these issues completely but simply to offer the reader the benefit of the free interchange of ideas on some extremely difficult conceptual problems.

The World of International Tax Planning. By Milton Grundy. New York: Cambridge University Press, 1984. Pp. x, 86. \$39.50.

International transactions require more than merely business planning; those who conduct such transactions must also be aware of the tax consequences. This work recognizes that one cost of all business transactions is tax, and that cost should be as low as possible. The author does not discuss comprehensively tax planning in all jurisdictions, but rather provides essential information about some jurisdictions. Although intended for practitioners whose clients negotiate international transactions, the discussion of the subject in nontechnical terms allows the client to use the book as well. Topics included in the work are the ways of avoiding and changing residence methods for changing the source of income and the establishment of an entity in nontaxing territories, such as in the United Kingdom, zero tax and alternative taxing jurisdictions. The book also examines ways to derive full advantage from tax treaties. The author concludes by discussing the various types of trusts and the jurisdictions in which they may be established. The appendices contain lists of jurisdictions appropriate for various types of entities, an overview of the Swiss company taxation system and key pieces of legislation from the Cayman Islands, Monaco, and Gibraltar. The last appendix details a case study of an individual who changed his residence and examines the resulting problems and solutions.

The United Nations and the Control of International Violence. By John F. Murphy. Totowa, New Jersey: Allenheld, Osmun & Co., 1982. Pp. xii, 206. \$34.50.

Nations have grown disillusioned over the years with the United Nations' attempts to maintain international peace and security. This study surveys and evaluates the United Nations response to all forms of international violence, from the Russian oc-

cupation of Iran in 1946 to the crisis in the Falkland Islands. The book examines the United Nations' record in responding to traditional uses of armed force, revolutionary wars, unconventional violence, and private acts of international terrorism. The author analyzes each area by applying the United Nations Charter and international law, in order to determine the adequacy of that law as applied to current political, economic, and social realities. The book concludes with recommendations for improving United Nations' law and practice. The author, by airing the "legalist-idealist" vs. "realist" controversy, hopes to bridge the gap between the approach of the social scientist and that of the international lawyer to the United Nations' purpose and its achievement of that purpose.

Consensus and Confrontation: The United States and the Law of the Sea Convention. Edited by Jon M. Van Dyke. Honolulu: The Law of the Sea Institute, 1985. Pp. x, 549. \$29.50.

The United States decision not to sign the Law of the Sea Convention, but rather to rely on customary international law to govern its ocean relations raises many significant issues. This book presents the papers and discussions offered by key diplomats and scholars who met for a week-long workshop to discuss the effects of the United States decision. The work analyzes the Convention by subject and examines the pros and cons of the United States decision. The papers and discussions focus on deep seabed mining, navigation, fishing, the environment, enforcement issues, and the process by which customary international law develops. Though no consensus is possible on all of these issues, the discussions in this work define the issues more clearly and offer a rich source of factual material and policy arguments to guide future decision makers and scholars in this field.

Human Rights: An International and Comprehensive Law Bibliography. By Julian R. Friedman and Marc I. Sherman. Westport, Connecticut: Greenwood Press, 1985. Pp. xxviii, 806. \$75.00.

The legal community is gradually accepting the subject of the legal aspects of human rights as a part of the law. The purpose of this comprehensive bibliography is to satisfy the need for a work devoted to the international and comparative law of human

rights. The book provides a multilingual, cross-cultural, and interdisciplinary reference guide which includes citations for primary and secondary sources from a broad cross-section of international institutions, cultures, economies, and legal orders.

Human rights, international law, and comparative law are the lay terms of the core of the bibliography. The book is divided into two broad sections: rights and institutions. "Rights" embraces specific topics addressed in several international human rights declarations and treaty instruments identifying victims of human rights violations. "Institutions" covers organizations, procedures, doctrines and practices, as well as settings particularly linked to threats to or assaults on human rights. This book could be of practical value to those in all areas of the law dealing with human rights.

