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## Books Received

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## BOOKS RECEIVED

**CIVIL JUDGMENT RECOGNITION AND THE INTEGRATION OF MULTIPLE STATE ASSOCIATIONS: CENTRAL AMERICA, THE UNITED STATES OF AMERICA, AND THE EUROPEAN ECONOMIC COMMUNITY.** By Robert C. Casad. Lawrence: The Regents Press of Kansas, 1981. Pp. 258. \$25.00.

In order to discover a system for interstate civil judgment recognition that will facilitate the integration of the countries of the Central American isthmus into a single political-economic entity, the author examines the judgment recognition arrangements of the following countries: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama. The author also analyzes the judgment recognition provisions of the Bustamante Code, a multilateral convention ratified by all six countries. The work compares a composite of the judgment recognition systems of these Central American countries with those of the United States and the European Economic Community. In addition, the author discusses the Inter-American Convention on Extraterritorial Validity of Foreign Judgments and Arbitral Awards and concludes that this convention would not improve the existing judgment recognition system. The author suggests that these Central American countries should adopt a system including the reactivation of the Central American Court of Justice, which is designed to fulfill the needs of Central America.

**COMPARATIVE LAW YEARBOOK, VOL. 4, 1980.** Edited by Dennis Campbell. The Hague/Boston/London: Martinus Nijhoff Publishers, 1981. Pp. 371.

Part I of this work contains a symposium on worker participation in management in the United States, Austria, Belgium, Germany, Holland, Italy, Japan, Switzerland, and Yugoslavia. Part II includes articles on the Federal Patent Court of the Federal Republic of Germany and the European patent conventions, real property investments in Italy, social insurance in comparative perspective, the regulation of foreign bank agencies in California, the extension of the ratification period for the proposed United

States Equal Rights Amendment, and government opposition to the acquisition of Rwandese nationality through marriage. Part III consists of brief discussions of significant developments in the areas of antitrust, commercial law, intellectual property rights, and civil procedure.

**CONSTITUTION-MAKING: PRINCIPLES, PROCESS, PRACTICE.** By Edward McWhinney. Toronto: University of Toronto Press, 1981. Pp. 231. \$20.00.

In this work the author analyzes three types of constitutional systems: the "Anglo-Saxon" common law type that exists in the United States and Great Britain; the continental European, civil law type that exists in France and Germany; and the type that is based on either the common law or civil law system but has undergone a number of alterations in the process of being adapted to the specific country, such as the constitutional systems of India and Japan. The purpose of this book is to help countries create a new constitution or to revise an existing constitution. After introducing constitutions and constitutionalism, the author utilizes the comparative approach to provide the reader with the tools to answer a series of questions: (1) When and why should one create a constitution? (2) Who should create the constitution? (3) Should the constitution be created in a single act or a series of acts? (4) Should the charter be a prosaic or a rhetorical draft? (5) Should it be difficult or easy to change the constitution? (6) Should the constitution provide for a government headed by a presidential executive or an assembly? (7) Should the resulting government be centralized or decentralized? (8) Should the constitution require direct or indirect elections? (9) Should the constitution grant the judiciary the power of judicial review? The author also explains the socio-economic, ethnocentric, and political limits to constitutionalism and concludes the work with a list of rules to aid constitution-makers.

**THE ENVIRONMENTAL LAW OF THE SEA.** Edited by Douglas M. Johnston. Gland, Switzerland: International Union for Conservation of Nature and Natural Resources, 1981. Pp. 419.

In this study the International Union for the Conservation of Nature and Natural Resources (IUCN) Commission of Environmental Policy, Law and Administration focuses on the environmental law consequences of the Third United Nations Conference

on the Law of the Sea (UNCLOS III). This study was written prior to the date the new United Nations Convention on the Law of the Sea was opened for signature, but it does discuss the Draft Convention on the Law of the Sea (informal text) (August 27, 1980). Following a presentation of the historical development of the environmental law of the sea, the authors review the state of the law relating to the living resources of the sea, the current problems and legal responses to marine pollution, and the regional approaches to the protection and conservation of the marine environment. Finally, the authors make a number of recommendations for the management and development of ocean resources.

**INTERNATIONAL BUSINESS: ENVIRONMENTS AND OPERATIONS.** By John D. Daniels, Ernest W. Ogram, Jr., and Lee H. Radebaugh. Reading, Massachusetts: Addison-Wesley Publishing Company, 3d ed., 1982. Pp. 703.

In this introductory international business text, the authors take a broad approach that emphasizes the complex interrelationship between the social sciences and the functional areas of business. The authors provide an overview for international business and discuss recent world investment patterns. They examine the interplay between business and the political, economic, and cultural environments. Next, they discuss foreign investment, cross-national cooperation and agreements, foreign exchanges, the international payments system, financial markets for international operations, and the impact of countries' political and economic goals on the multinational corporation. The authors also address policy and strategy for multinational corporate marketing, accounting, and financing; the selection of personnel for the multinational corporation; and the taxation of multinational corporations. The authors conclude the text with their predictions and projections for changes that will affect multinational corporations.

**INTERNATIONAL LAW: LAW OF PEACE.** By N. A. Maryan Green. Es-tover, England: Macdonald & Evans Ltd. 2d ed., 1982. Pp. 254. \$26.50.

This work is a survey of the contemporary law of peace. As in the first edition, the author has based the selection of topics covered in this book on the *Model Plan for the Classification of Documents in the field of Public International Law*. After a general

discussion of international law, the author answers the following questions: (1) What are the sources of international law? (2) Who has the capacity to act under international law? (3) Does the state have personal jurisdiction? (4) Who bears the responsibility under international law for an illegal act? The author also discusses the position of the individual in international law, the organs of the state, the law of treaties, state territory and territorial sovereignty, seas and waterways, and pacific settlement of disputes. In the section on international organizations, the author has not focused solely on the United Nations. He has set out a series of rules that applies to all international organizations unless that organization specifies otherwise. The author has omitted footnotes and references to other legal works, but the book does contain a table of cases and treaties.

**THE TAXATION OF CORPORATIONS AND SHAREHOLDERS.** By Martin Norr. Netherlands: Kluwer Law and Taxation Publishers, 1982. Pp. 214.

Based on a manuscript that was written prior to 1972 and revised under the direction of Professor Elisabeth A. Owens, this work explores the various alternatives for the taxation of corporate-source income to corporations and their shareholders. First, the author presents the arguments for and against the taxation of corporations, lists a number of alternatives to taxing the corporation, such as taxing the corporate profits to shareholders, and concludes that the arguments in favor of the corporate income tax prevail over the arguments against it. Assuming that a country will impose a corporate tax, the author examines the arguments for and against the integration of corporate and individual income taxes. Should a country adjust the tax at either the corporate or shareholder level to take into account the tax that has already been levied at the other level? Next, the author explores the arguments for and against the choice of integration at the corporate level and at the shareholder level. Analyzing integration at the corporate level, the author concentrates on methods that fall into one of two categories. One category utilizes the rate structure to provide integration and the other incorporates integration into the determination of taxable income. Discussing integration at the shareholder level, the author concentrates on the exemption or exclusion of dividends from the individual's tax base and the dividends-received credit as methods of providing integration. The author concludes the work with an examination of the inter-

national aspects of integration at the shareholder and corporate levels.

**TRANSNATIONAL LEGAL PRACTICE: A SURVEY OF SELECTED COUNTRIES, VOLS. I AND II.** Edited by Prof. Dennis Campbell. Deventer, Netherlands: Kluwer Law and Taxation Publishers, 1982. Pp. 387.

This two volume set begins with an introduction to the transnational practice of law. Each chapter is devoted to a single country or jurisdiction. The following countries and jurisdictions are surveyed: Australia, Austria, Belgium, Brazil, Denmark, England and Wales, Finland, France, the Federal Republic of Germany, Ghana, Greece, Hungary, Iceland, Israel, Italy, Japan, Kenya, Kuwait, Malaysia, the Netherlands, the Netherlands Antilles, Norway, Panama, the Philippines, Poland, Scotland, Spain, Sweden, Switzerland, the United States, and the European Community. The authors examine issues that would be relevant to a foreign lawyer wishing to practice in that country or jurisdiction either for a single transaction or on a regular basis. Specifically, the authors address the following types of questions: (1) What are the general requirements for the practice of law? (2) Are there any restrictions on noncitizens who wish to practice law? (3) What are the registration requirements or other formalities that a lawyer from another jurisdiction must comply with to conduct business in that country or jurisdiction? (4) What is the current status of foreign practitioners in that country or jurisdiction? (5) What types of activity may a foreign lawyer engage in? (6) How can an appropriate local counsel be obtained? (7) What are the possible developments that could affect the foreign lawyer? The information provided in this survey is current up to February 1981.

