

Vanderbilt Journal of Transnational Law

Volume 15
Issue 3 *Summer 1982*

Article 6

1982

Books Received

Journal Staff

Follow this and additional works at: <https://scholarship.law.vanderbilt.edu/vjtl>



Part of the [Air and Space Law Commons](#), [Estates and Trusts Commons](#), [International Law Commons](#), and the [Tax Law Commons](#)

Recommended Citation

Journal Staff, Books Received, 15 *Vanderbilt Law Review* 663 (2021)
Available at: <https://scholarship.law.vanderbilt.edu/vjtl/vol15/iss3/6>

This Book Review is brought to you for free and open access by Scholarship@Vanderbilt Law. It has been accepted for inclusion in Vanderbilt Journal of Transnational Law by an authorized editor of Scholarship@Vanderbilt Law. For more information, please contact mark.j.williams@vanderbilt.edu.

BOOKS RECEIVED

UTILIZATION OF OUTER SPACE AND INTERNATIONAL LAW. Gijsbertha C.M. Reijnen. Amsterdam and New York: Elsevier Scientific Publishing Company, 1981. Pp. 179, \$69.75.

The author focuses on that segment of international law known as space law by examining the relationship between the utilization of outer space and international law. The book describes the problems created by the rapid development of space research and offers several proposals for filling gaps in the law. Specifically, the author discusses topics ranging from the use of nuclear power in outer space to remote sensing and direct television broadcasts by satellites. The author also describes the relationship between state sovereignty and space law; the role of international organizations in drafting space legislation; the function of the Committee on Space Research; and the need for legislation concerning the future commercialization of space.

INTERNATIONAL ESTATE PLANNING. William H. Newton, III. Colorado Springs: Shepard's/McGraw-Hill Company, 1981. Pp. 614.

This book addresses such topics as conflict of laws, taxation, transfer of assets, probate administration, bases of international jurisdiction and other issues that arise in estate planning when the decedent's property touches more than one jurisdiction. The author illustrates a number of alternative approaches to international estate planning using a series of examples. The book gives a detailed examination of federal taxation of nonresidents and nondomiciliaries. Pertinent tax treaties are also discussed. There are special sections on the generation-skipping transfer tax, international transfers of foreign situs property, as well as probate and administration of the international estate. Although the book will be supplemented by a looseleaf service, it presently covers only federal legislation through November 1980, and therefore does not include any of the provisions of the Economic Tax Recovery Act of 1981.

INTERNATIONAL TAX AVOIDANCE AND EVASION, COLLOQUY OF THE

COUNCIL OF EUROPE, STRASBOURG, 1980. Publication 31, Publications of the International Bureau of Fiscal Documentation. Amsterdam: International Bureau of Fiscal Documentation, 1981. Pp. 184, Dfl. 65.00.

The Colloquy's report includes a discussion of the Council's work on tax avoidance and evasion; an analysis of taxation levels and disparities relating to the problem of tax avoidance and evasion; and suggestions for improving European and international cooperation in combatting this problem (including reference to transfer pricing within multinational enterprises). Special attention is given to cooperation among European communities designed to promote uniform enforcement of tax laws.

FISCAL REFORM IN BOLIVIA: FINAL REPORT ON THE BOLIVIAN MISSION ON TAX REFORM. Richard A. Musgrave. Cambridge: Harvard Law School International Tax Program, 1981. Pp. 593, \$18.00.

This work, written by the director of the Mission, contains the complete, albeit editorially revised, Report of the Musgrave Mission to the Government of Bolivia. Based on thirty-six staff papers, the report provides an analysis of tax issues, spending concerns, and basic development strategies. Although the mission did not attempt an in-depth study of development strategies, the report discusses a very broad range of topics including the fiscal implications of medium-term development strategies, short-run stabilization, budgetary reform, expenditure policy, tax revision, and the reform of the tariff structure. Certain topics, such as exchange rate policy, project evaluation and social security, are not covered in the report.

CHANGE AND THE MUSLIM WORLD. Edited by Phillip H. Stoddard, David C. Cuthell, and Margaret W. Sullivan. Syracuse: Syracuse University Press, 1981. Pp. 187, \$9.95.

This work is a collection of papers presented at a 1980 Washington conference jointly sponsored by the Washington Center for the Asia Society, the Middle East Institute, the National Committee to Honor the Fourteenth Centennial of Islam, and the Johns Hopkins University School of Advanced International Studies. The nineteen essays explore the values, the activism, and the major issues facing the Islamic world in the 1980s. The authors analyze the impact of modernization on various aspects of Islamic societies, with an emphasis on politics, education, and

family life. The authors also address the impact of politics and religion on the modernization process in Muslim countries.

CURRENT LEGAL ASPECTS OF INTERNATIONAL ESTATE PLANNING. Edited by Robert A. Hendrickson and William K. Stevens. Chicago: American Bar Association, 1981. Pp. 472, \$35.00.

The eighteen contributors, distinguished practicing attorneys, chose subjects ranging from fiduciary management of foreigners' United States accounts to the planning of the estates of United States citizens living in diverse areas such as Japan, Canada, and the United Kingdom. The book presents a detailed examination of the determination of domicile as well as the resolution of conflicts relating to international estates and inheritance under international treaties. The authors also discuss the convention on the International Will, the Convention on the International Administration of the Estates of Deceased Persons, and other proposed conflict of laws conventions relating to estate planning. Since the book was written before the passage of the Economic Tax Recovery Act of 1981, it does not contain the most up-to-date tax information.

THE LAW AND PRACTICE OF INTERNATIONAL FINANCE. Philip Wood, New York: Clark Boardman Company, Ltd., 1981. Pp. 820, Looseleaf (to be supplemented periodically), \$75.00.

The author is a Solicitor of the Supreme Court, an established practitioner and partner in one of the United Kingdom's most prestigious international law firms, and has lectured and written extensively about international finance. This book, Volume Two in Clark Boardman's International Business and Law Series, outlines many important facets of international finance with an emphasis on commercial bank lending. The author examines the basic principles of private international law and guarantees forming the foundation of this area. Building on this framework, he then addresses such topics as sovereign risk, project finance, syndications, exchange controls, bond issues, ship and aircraft finance, taxation, and subordination in international finance in the context of international and comparative law. The appendix contains model forms for a syndicated Eurocurrency loan agreement to finance a resource project.

DISAPPEARANCES: A WORKBOOK. Edited by B.B. Martos. New

York: Amnesty International USA Publications, 1981. Pp. 168. \$4.95.

This work describes a number of incidents in which government security forces have apprehended individuals, leaving no trace of their whereabouts. It is a series of case studies documented at Amnesty International U.S.A.'s seminar on disappearances. The book describes the governmental units responsible for the disappearances and describes the impact of these acts on the victims and their families. The work also suggests a number of available remedies.