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BOOKS RECEIVED

DIRECT INVESTMENT AND DEVELOPMENT IN THE U.S.: A GUIDE TO INCENTIVE PROGRAMS, LAWS AND DISTINCTIONS. Raymond J. Waldmann. Washington, D.C.: Transnational Investments, LTD., 1980. Map, Tables and Glossary. Pp. 443.

This edition is an updated and revised version of *Direct Investment* (1978) and includes all new federal and state laws, new incentive programs, and new statistics. It is one of the few guides that compile information on federal and state programs and laws and unlike most guides, it treats these subjects in great detail. The *Guide* can be used very successfully in conjunction with *Direct Investment Law Report*, a new periodical focusing on developments, operations and investments in the United States. The *Guide* covers three main topics: (1) Regulation of Foreign Investment (a) general regulations, (b) regulation of specific sectors—aviation, banking, insurance, etc.; (2) Development Programs; and, (3) State Profiles.

TAXING UNFAIR INTERNATIONAL TRADE PRACTICES. Greyson Byran. Lexington, Mass: Lexington Books, 1980. Pp. 360. \$34.95.

Greyson Byran, director of training for the Harvard International Tax Program, has attempted to organize, describe and analyze the law relevant to anti-dumping and countervailing duty actions. The book is divided into two parts: part I discusses the law applicable to antidumping proceeding, and part II treats the law relevant to countervailing duty actions. The book extensively discusses the statutory provisions and legislative history relevant to these issues and interrelates the discussion with the applicable treaties and protocols.

THE CONSTITUTIONS OF THE COMMUNIST WORLD. Edited by William B. Simons. Netherlands: Sijthoff & Noordhoff, 1980. Pp. 662.

William B. Simons, professor on the faculty of law at the University of Leyden and member of the Documentation Office for East European Law, has compiled and organized translations of the constitutions of the communist-party states. Each constitution is preceded by a short note outlining the most important

provisions of the relevant fundamental law. It is of special interest to specialists in comparative law and students of communist affairs. This volume contains the constitutions of Albania, Bulgaria, China, Cuba, Czechoslovakia, German Democratic Republic, Hungary, Kampuchea, Korea (PDR), Monogolia, Poland, Romania, USSR, Viet Nam, and Yugoslavia.

THE CIRCULAR. Part I by Eric J. Herpin and Part II by Charles A. Dilley. Brussels: Emile Bruylant, 1979. Pp. 216.

The Circular is an in-depth analysis of Belgium's special tax regime for foreign executives with mention of the comparable tax regimes existing in Germany, the United Kingdom, Holland and France. The work endeavors for the first time to correlate all of the information available from the Central Tax Administration and any court cases on the topic. Part I undertakes a detailed analysis of a number of problem areas: eligibility for treatment, special non-resident status, calculation of benefits, and procedural and legal aspects of these provisions. Part II, a detailed analysis of the new law in this area, discusses policy questions and perspectives.

INTERNATIONAL CORPORATE TAXATION. Philip P. Postlewaite. Colorado Springs, Colorado: Shepard's/McGraw-Hill Book Company, 1980. Pp. 310. \$60.00.

Philip P. Postlewait, associate professor of law at the University of Notre Dame School of Law, has attempted to model an updated and comprehensive explanation of international corporate taxation after Professors Bittker and Eustice's *Federal Income Taxation of Corporations and Shareholders*. Due to the complexity of the topic, the author makes extensive use of footnotes to refer the reader to additional sources of research. Most major cases, rulings, and law review articles are discussed or cited to where appropriate in the text. The text is divided into two main parts and is written from the American perspective. Part I deals with the general taxing structure as it relates to domestic corporations. Part II deals with the foreign tax credit and the dividends received deduction. The book will be of interest to practitioners and to academicians as a hornbook and reference book.

INTERNATIONAL ASPECTS OF U.S. INCOME TAXATION: CASES AND MATERIALS, VOLUME I. Elisabeth A. Owens. Cambridge, Massa-

chusetts: International Tax Program, Harvard Law School, 1980. Pp. 300. \$12.50.

The first in a series of three volumes dealing with the international aspects of U.S. income taxation, this volume provides an introduction to international income tax and covers the taxation of nonresident aliens and foreign corporations on U.S. source income. The author is currently a professor of law at Harvard University Law School. Part One contains background reading on international investment, trade and travel and the effect of its rapid growth on the Internal Revenue Code. Part Two deals with the taxation of foreign taxpayers on U.S. source income by considering two questions: What is U.S. source income and who are foreign taxpayers? This first volume is an excellent introduction to the field, as it incorporates and discusses all major cases and articles in this field. If the other volumes continue in this vein, the collective work will be of great use to professors and specialists in this field as a classroom text or as a reference source.

THE WEST BANK AND THE RULE OF LAW. Raja Shehadeh assisted by Jonathan Kuttab. Geneva, Switzerland: The International Commission of Jurists and Law in the Service of Man, 1980. Pp. 128.

The Law in the Service of Man, which became an affiliate of the International Commission of Jurists in 1979, was formed by a group of West Bank Palestinians to develop principles of the rule of law in the West Bank. It is the group's first publication. Topics covered are: Jordanian Legislation Relating to the Court System; Structural Changes in the Courts after 1967; Usurpation of Powers of Civil Tribunals and Administrative Bodies; Access to the West Bank Courts; The Functioning of the Courts; Restrictions on Basic Rights; and Israeli Alterations in Jordanian Law.

THE INTERNATIONAL LAW AND POLICY OF HUMAN WELFARE. Edited by R.St.J. Macdonald, D.M. Johnston and G.L. Morris. Netherlands: Sijthoff & Noordhoff, 1978. Pp. 687. Partially in French.

This collection of 25 essays consists of institutional studies and speculative essays from the perspective of several different disciplines. In the first part of the book, Structure, Value and Process, some central concepts and motivations underlying the international legal order are explored. Part Two, Human Dignity, emphasizes the current issues and problems in the field of human

rights: the United Nations, the Control of Barbarism, Education, Migration, and Resettlement. This is followed in the third part, Economic Development, by studies in legal and economic order, and analysis of theories, methods, and policies of international economic development and law. The concluding part of the book, Physical Welfare, is devoted to problems in the promotion of physical welfare, with special reference to recent international conferences sponsored by the United Nations. The essays cover a broad scope of topics and are written by very competent and insightful contributors: Ivan Bernier, Mary Ellen Caldwell, John Claydon, Maurice Copithorne, Edgar Gold, L.C. Green, Nathan Kegfitz, Robert Martin, A. Peter Ruderman, and others.

LAWSUIT. Stuart M. Speiser. New York, New York: Horizon Press, 1980. Pp. 598. \$9.95.

Mr. Speiser gives a dramatic account of the revolution in law that has taken place since he began practice in 1948, highlighting the courtroom and financial techniques and strategies behind such cases as *Nader v. G.M.*, the invasion of privacy suit, the Grand Canyon collision, the KLM-Pan Am Tenerife Disaster, the Triangle Shirtwaist fire, and the Roberto Clemente case. He has divided this historical account into nine parts: *Nader v. G.M.*; Early American Tort Lawyer, Colonial Times to 1950; Disaster at Grand Canyon; Personal Injuries; Products Liability; Governmental Liability; Worldwide Effects of American Tort Law; the Scientific Tort Lawyer; and Interview with a Tort Lawyer. The book provides interesting reading for students and practitioners who will learn both the practical workings of civil courts and the historical developments in tort law.