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BOOKS RECEIVED

THE HOST STATE AND THE TRANSNATIONAL CORPORATION: AN ANALYSIS OF LEGAL RELATIONSHIPS. By Juha Kuusi. Farnborough, England: Saxon House, 1979. Pp. 177. \$25.25 (Distributed by Renouf USA, Brookfield, Vermont.)

This book is a study of contracts between multinational corporations and host states. A version of the manuscript was submitted as a thesis to the Faculty of Law at the University of Oxford in 1976. The author draws his material from a period of research and study at the university and from his experience as an official of the Finnish Ministry for Foreign Affairs. The work begins with a survey of international investment and state contracts with foreigners before 1939. After surveying postwar changes in the international economic structure, the author turns to his major theme: non-municipal law as the governing law of state contracts with transnational corporations. The author examines each aspect of "denationalized" contracts and provides a useful bibliography for further inquiry into each of these aspects.

THE INDIRECT CREDIT Vol. II. By Gerald Ball and Elizabeth A. Owens. Cambridge, Mass.: The International Tax Program, Harvard Law School, 1979. Pp. 406. \$40.00.

Volume II of **THE INDIRECT CREDIT** deals with the indirect credit rules applicable when a United States corporation is taxed currently on the undistributed profits of a controlled foreign corporation and when it receives distributions of such profits. It also describes the indirect credit rules applicable until 1976 to a United States Corporation that elected to receive a minimum distribution rather than be taxed currently under subpart F and the rules applicable when the profits of a minimum distribution year are later distributed to the United States. The final chapter discusses certain policy implications of the indirect credit system as a whole and recommends a number of technical changes in the credit provisions. Volume II also describes the law in effect as of November 1, 1978.

JURIDICA: ANUARIO DEL DEPARTAMENTO DE DERECHO DE LA UNIVERSIDAD IBEROAMERICANA. Edited by Enrique Portilla Osio. Mexico City: Universidad Iberoamericano. 1978. Pp. 595.

There are four major sections to this book, which is a compilation of various materials that interest faculty members at the

Universidad Iberoamericana in Mexico City. The first section is entitled "The Administration of Justice" and is composed of two subsections, dealing with Mexican constitutional reform and a study of the National Fiscal Tribunal. The second section deals with Mexican foreign policy issues. The third section discusses jurisprudential themes. The final section deals with the development of the law curriculum at the University.

LES SANCTIONS PRIVATES DE DROITS OU DE QUALITE DANS LES ORGANISATIONS INTERNATIONALES SPECIALISEES. By Charles Leben. Brussels: Emile Bruylant. 1979. Pp. 410.

This book evaluates the effectiveness of excluding a particular nation from international cooperation and the effectiveness of international organizations and policy-making. The book is written entirely in French.

TERRORISM AND THE LIBERAL STATE. By Paul Wilkinson. New York: New York University Press, 1979. Pp. 257. \$5.95.

Although this book was originally published in 1977, the problem that it addresses has not gone away. "The book addresses itself to three sets of problems: the relations of terrorism to the basic values and processes of liberal democracies; the underlying and precipitative causes of terrorist action and the internal and external defenses against terrorism open to liberal governments and the growth and implications of international terrorism." The author, Senior Lecturer in Politics at University College, Cardiff, Wales, has written several other books and articles about terrorism.

C. C. S.