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INTERNATIONAL TAX AGREEMENTS, Vol. VIII and Supplement I and Vol. IX and Supplements 1-7. Prepared by Dept. of Economic and Social Affairs, United Nations. [New York: United Nations.]

Apart from its activities in the political and humanitarian fields, one of the most important functions of the Secretariat of the United Nations lies in its documentation service. The three volumes under review merely serve to emphasise the debt which international lawyers already owe from this point of view.

One of the complaints of the student of international law, and especially if he is studying in one of the newer universities, is the difficulty of getting hold of older material, particularly documents and law reports. The series of *Reports of International Arbitral Awards* prepared by the Codification Division of the Secretariat's Office of Legal Affairs has greatly helped in filling this gap. With volume IX the Division commenced reproducing some of the more significant arbitral awards rendered between 1902 and 1920 and vol. XI concludes the exercise. Apart from a number of awards by the Permanent Court of Arbitration including the Muscat Dhows, the Casablanca Deserters, Grisbadarna, the North Atlantic Fisheries and Savarkar, there is the award by George V in the Alsop claim brought by the United States against Chile, as well as a large number of boundary disputes. Of the latter, one or two are still of topical interest. Thus, it was only in 1963 (*The Times*, August 8) that the United States finally handed over territory in the Chamizal zone to Mexico. In 1911 the latter was awarded 598 acres as a result of a shift in the channel of the Rio Grande; in 1963 she accepted 437 acres. When Northern Rhodesia secures its independence it may well happen that an attempt will be made to disregard the 1905 award of Victor Emmanuel III of Italy settling the Barotseland boundary with Portuguese Angola.

Those who are interested in international economic law and its problems are constantly faced with the difficulty of getting hold of their materials and then bringing order to chaos. From the point of view of the ordinary man, perhaps the aspect of international economic law which affects him most is that of double taxation. The first volume in the series of *International Tax Agreements* was published by the United Nations in 1948 and supplementary volumes have appeared at irregular intervals since. Vol. VIII is a World Guide and provides comprehensive information on the present state of all international agreements for the avoidance of double taxation and the prevention of fiscal evasion. The material is presented country by country with a chronological list of all the treaties to which it is a party — even Montserrat in the Leeward Islands and the Isle of Man appear as separate countries, while Palestine remains since Israel agreed in 1950 to the extension of the agreement of 1947 with the United Kingdom, although the Agreement and Protocol on the taxation of foreign motor vehicles has been terminated. In addition, there is a classified list of international tax agreements, the earliest being that of 1899 between

Austria-Hungary and Prussia (Germany). This list is divided into agreements on income and fortune taxes, extraordinary taxes on fortune, taxation on income from movable capital, exemption for income derived from student employment; taxation of the income of non-residents; income from commercial, agricultural and industrial enterprises; air transport enterprises and exemption from duties on aircraft fuel; the income of maritime transport enterprises and maritime and air transport enterprises; rail transport enterprises; taxation of motor vehicle traffic; death duties and gift taxes; reciprocal administrative assistance; sales and turnover taxes; capital transfers; bills of exchange; the exemption of schools from certain taxes; exemption from customs of publicity material relating to tourism; reduction of tax because of family charges; and registration fees and stamp duties.

Vol. IX uses the classification indicated above and consists of the texts of international tax agreements concluded since June 1957, for the earlier ones are to be found in vols. I-VII. In the six years that have elapsed since then no fewer than 138 agreements have been signed, among them being the 1961 agreement between Singapore and Japan for the avoidance of double taxation and tax evasion. The last relating to the Federation of Malaya was that between the United Kingdom and Norway of 1955 which is printed in Vol. VII, and which also operates for Singapore. With the establishment of Malaysia there are likely to be either new agreements or notes extending existing agreement to the new Federation, and these will be published by the Secretariat in due course.

To keep the series up to date, regular supplements are issued, and since the latest volumes are produced as ring files it is easy to insert them in their right place (these Supplements may be ordered on a standing order basis, as may future volumes of the *Reports*), while the text of any particular agreement may be readily found by the reference to the relevant volume in the country list.