uses the term "legislative codification," reserving for the process theoretically called in the United States restatement, the "codification" of customary law, the term "consolidatory codification." It is generally agreed now, especially by those who were participants in the Hague Codification Conference of 1930, that the effort to present in statutory form rules of customary law which many nations decline to admit or on which there is still a considerable difference of opinion, is fraught with danger to international understanding and is of no help to the law. That would confine the legislative method to new subjects on which agreement is needed and not opposed, such as administrative questions, and to admitted gaps on which the need and desire for uniformity is generally acknowledged. Professor Brierly is justified, by the experience of the Hague Conference in his earlier skepticism of the efficacy of "codification" or restatement in the field of customary law. This the League Assembly has now admitted.

Professor Lauterpacht in a valuable article challenges the existence of the alleged distinction between the supposed Anglo-American and Continental schools of thought in international law, sustaining his thesis by referring to various departments of the law. Perhaps it may be said, notwithstanding general agreement with the thesis, that what was originally an Anglo-American view has in many departments acquired continental adherents, particularly in the field of maritime law; that the supposed distinction has been overemphasized by English writers; and that the principal evidence of such distinction as may still be said to exist occurs in the concepts concerning the effect of war on contracts and the reciprocal relations of private citizens of enemy states.

Space considerations forbid any comment upon the useful article by Professor Gutteridge on the unification of the law of bills of exchange; by P. L. Bushe-Fox on the Court of Chancery and recognition cases from 1804 to 1831; and by Julius Stone on the legal nature of the minorities petition, examining the methods by which complaining minorities under the treaties with Poland, Roumania, and other succession states can bring their rather ineffective petitions for redress, through some member of the Council, to the attention of the Council itself. The defective enforcement of these minority treaties against violators is one of the principal sources of political difficulty in Central Europe today. Dr. Fachiri's article on the recognition of foreign laws by municipal courts is an interesting study. Notes on current questions, digests of decisions and awards of international tribunals and of municipal courts on points of international law, and the bibliography of the year, with some excellent book reviews, complete an important annual.

E. M. B.

BOOK NOTES

Selected Cases on the Law of Taxation. By Henry Rottschaefer. Second edition. Chicago: Callaghan and Company. 1932. pp. xxv, 648.

THE rapidity with which new and significant decisions appear in the field of tax law makes necessary frequent revisions of case-books on this subject. The second edition of Professor Rottschaefer's book includes the important recent decisions while in scope and organization it remains substantially the same as the first edition. Two changes in the arrangement have been made. The former chapter on exemptions has been made a section in the

chapter dealing with the distribution of the tax burden and the cases on jurisdiction to tax have been combined in one chapter. This latter change is a decided improvement for it is impossible in classroom discussion to treat the cases dealing with jurisdiction to impose property taxes without referring to the succession tax cases. This is especially true in view of the recent pronouncements of the United States Supreme Court. But although the author has improved his book in some respects, he has failed to do so in others. The material on franchise and excise taxes is quite inadequate. The taxation of modern interstate and corporate business under our federal system is one of the most difficult and important of present day tax problems and should merit more than thirty pages. Another objection to the book is the complete omission of any reference to the decisions of the Board of Tax Appeals. They include a mass of interesting material and yet a student might study this collection of cases without realizing that such a tribunal had ever been established. It is probable that these criticisms could be met only by making the book a more extensive work than it purports to be, and that in its present form it will continue to satisfy the demand for a concise collection of cases on taxation.

Post-War Treaties for the Pacific Settlement of International Disputes. By Max Habicht. Cambridge: Harvard University Press. 1931. pp. xxiv, 1109.

THIS large work consists of a compilation of the texts of the treaties concluded since 1918 for the investigation, conciliation, arbitration, and compulsory adjudication of international disputes, with an English translation of those drafted in another language. Some of the multilateral pacts since 1899 are also added. In order to systematize the treaty achievement, an analysis of the materials afforded by these texts is undertaken in Part II. This is done under the headings of justiciable and non-justiciable disputes, the eleven different systems of pacific settlement introduced by the treaties, the reservations contained therein, the methods of investigation and conciliation, including procedure, with the author's suggested draft of a model treaty of conciliation, and the organization and rules of procedure, together with a suggested treaty for the arbitration and judicial settlement of what are called legal disputes. Tables, bibliography, and a good index complete a unique work which will afford apparatus and ideas to those whose function it is to deal with the constructive settlement of international difficulties. It may be hoped that the energy devoted to the establishment of machinery to this end will find its justification in more frequent recourse to it.

The International Conferences of American States, 1889–1928. Edited with an introduction by James Brown Scott. New York: Oxford University Press. 1931. pp. xliv, 551.

ANOTHER collection of treaties joins those which the Carnegie Endowment for International Peace has compiled for the benefit of students. This volume is prepared with an excellent bibliography of primary sources and an efficient index. The footnotes are frequently as significant as the text of the conventions, as, for example, in presenting evidence as to the number of countries ratifying the various conventions. It is to be regretted that there was not included any of the debate upon some of the

more important subjects and that there is no critical comparative comment on the attitude of the conferring states upon subjects which have been discussed at all or most of the conferences.

Abbott's Trial Evidence. By Edmund Glueck. Fourth edition. Three volumes. New York: Baker Voorhis & Co. 1931. pp. ccclxxxv, 1927. $30.

IN 1880 Austin Abbott published the first edition of this work. The plan and arrangement was a radical innovation in the treatment of legal material at the time, and even today it represents an approach to the law of evidence entirely different from that found in the ordinary text book. The rules of evidence are not set out as an ordered system, but as incidental handicaps or aids to proof in the various classes of actions. The center of emphasis is not the rule but the problem in which the rule becomes applicable. It is evident that this kind of treatment makes it impossible for the work to confine itself strictly to the law of evidence, and this is one of its outstanding merits. The fact that this is a fourth edition of a work first published in 1880 is a tribute to the utility of such an arrangement. The present edition does not materially change either the arrangement or the language, excepting where such changes are necessary to bring the work up to date. Because it places the rules of evidence in their actual setting in litigation the book is of extreme practical utility both to the lawyer and the scholar.

Guide to the Law and Legal Literature of France. By George Wilfred Stumberg. Washington: United States Government Printing Office. 1931. pp. v, 242. $1.25.

THE series of guides to foreign law which is being published by the Library of Congress is filling a real need. It attempts to do more than merely indicate and evaluate the important legal works. An effort has been made to furnish a broad background and to give at least a general view of the legal systems of the specific countries and of "the methods by which foreign governments have solved the economic and social problems which face an industrial age." Except for the regrettable omission of a glossary, this present work, the fifth of the series, follows the plan adopted in the earlier guides. Legal education, the philosophy of law, judicial organization, authority of court decisions, theories of criminology, labor and social legislation, are some of the numerous subjects discussed in an authoritative, though necessarily somewhat cursory, fashion. The inclusion of the expert opinions of authorities in the French system, consulted in evaluating the legal literature, is of obvious value. The work shows careful study and preparation and seems to accomplish its purpose in a creditable manner.

Forensic Chemistry and Scientific Criminal Investigation. By A. Lucas. Second edition. New York: Longmans Green & Co. 1931. pp. 324. $6.

THIS book should be of considerable value to the lawyer engaged in criminal practice or faced with questions involving the fraudulent alteration of

notes, documents, titles or accounts. The author lays stress upon the available chemical and scientific methods of securing evidence of crime and fraud. And although to some it may seem that the treatment is so technical in character as to be useful only to a trained chemist, the book is exceedingly suggestive to the lawyer of the possibilities of assistance which the forensic chemist may render in the preparation of a case for trial. For the defense lawyer the careful discussion of the limitations of present chemical and scientific methods of investigation is equally valuable.

Science and First Principles. By F. S. C. Northrop. New York: The Macmillan Co. 1931. pp. xii, 292. $3.50.

THIS book is, in many respects, a noteworthy achievement. It is a restatement and condensation of contemporaneous scientific thought projected against the historical background of the scientific method. The early chapters, on Greek philosophers and scientists, are examples of lucid narration, embellished now and then with the happy phrase that serves to point the entire preceding development, but must yield in excellence to the later chapters. The author, apparently, had several purposes to attain in writing this medium-sized volume. It is concededly adapted for student use. It will be an authoritative guide for the general reader to the maze of current heterodoxy in science. It does more, however. It is a presentment of the author's own theisis that the fulcrums of science have shifted. The introduction will adequately warn the reader of the intellectual task attendant upon reading the volume, and it is helpful to refer to it again and again, in order to clarify some of the more obscure ideas recurrent in the book.