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TAXATION IN MEXICO. By Henry J. Gumpel and Hugo B. Margain. Boston: World Tax Series, 1957.

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the whole, writers have preferred to measure distances from the points where their respective legal systems originated to their present position: the common law from the English law proper, and the civil law from the Napoleonic Code and the French doctrine.

This collection, well written and documented, was long overdue. It still bears overtones of past traditionalism, not only in approach but also in the selection of subjects discussed, by concentrating on areas highly conservative (contracts, torts, property, succession) while, at least for the time being, more dynamic areas, like, corporations, labor law, commercial law, are omitted. Particularly regrettable is the fact that Canadian conflict of laws problems have been left aside.

These remarks only prove with how much interest a publication of this kind and quality meets outside of Canada. Students of Canadian legal developments, as well as comparativists, are grateful indeed to the men who produced this valuable account of some of the fundamental problems of Canadian law.

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TAXATION IN MEXICO. By Henry J. Gumpel and Hugo B. Margain. Boston: World Tax Series, 1957. Pp. 428. \$12.50.

This book fills an important gap in the legal literature regarding Latin America. With international trade growing at an incredible pace, it has become more and more necessary to gather all the existing information on investment conditions.

"Taxation in Mexico" is one of the volumes published in the World Tax Series, the offspring of the Harvard Law School International Program in Taxation. The other published volumes available deal with Brazil, Great Britain and Australian taxation. This program has been developed as the implementation of the Resolution adopted at the Economic and Social Council of the United Nations for the gathering of information on national tax laws and administration. Obviously, the importance of this series does not need to be overemphasized; it is one of the steps to be taken for using the mutual knowledge of tax systems to suppress the problem of double taxation. The whole collection will be also a very useful tool for the practice of international lawyers and for research purposes.

The book was written by a number of specialists; Dr. Gumpel is the author of the basic draft. A German scholar, who emigrated to the States, he is the typical cabinet research man. Although his text was basically correct in accordance with the existing Mexican legislation, there were certain

unclear points or, as we could call them, "legal blind alleys." Mr. Margain, a person in everyday contact with tax problems, being Director General of the Income Tax Department of the Mexican Ministry of Finance, became the ideal person to furnish the solutions found in practice. In the "Acknowledgments," it can be appreciated that no efforts were spared to present the most carefully revised text to the reader. However, the names of two Mexican experts that worked in the revision, considered as top men in the field, are conspicuously absent. In all fairness, Messrs. Flores Zavala and Lopez Velarde should have been mentioned.

In the sizeable legal literature on Mexico available to English readers, this book will occupy a prominent place. Up to now, no overall effort had been made to explain the Mexican fiscal system as a whole in a foreign language. Even articles on the topic have been very scarce. (For the most recent, see the writer's "Mexican Taxation of Foreign Corporations," *Miami Law Quarterly*, Inter American Law Issue, Symposium on Mexican Law, Summer 1957). We may be safe in asserting that with this book, the U.S. Department of Commerce's *Investment in Mexico, Conditions and Outlook for U. S. Investors*, and Bernal Molina's *A Statement of the Laws of Mexico Affecting Business* (published by the Pan-American Union), the would-be investor will have the basic sources to plan his investment with reasonable accuracy.

To a great extent, taxation is one of the main concerns for the potential investor in Latin America. But it is not enough to have the text of the Law available; it is indispensable to envision the frame within which it is applied and the institutions at work. This is one of the outstanding merits of this book; the historical, economic and political background is analyzed with great care. The work is divided into three main parts. In the first, we find a general description of the tax system. Its first chapter is an introduction to the tax system, remarkable well written. Chapters 2, 3 and 4 deal with a summary of taxes on income (its section "Taxation of non-residents" is very interesting), taxes on capital and taxes on transactions.

The second part contains an analysis of the income tax and is the most valuable. Minute attention is paid to the income tax, the classes of taxpayers, the principles of income determination, the business income, the income from personal services, the income from capital, and finally, the income from special activities and from miscellaneous sources. Chapters 11 to 14 deal with "International aspects of income taxation" (very important), computation (of relative interest), the administration and procedure (of great practical usefulness for the practitioner) and the distributable profits tax.

In part III, the attention is focused on the excess profits tax, the commercial receipts tax (the most recent and disliked of the Mexican taxes), special tax on mining (important even to the Mexican lawyer, because

there is scant literature on the subject) and, finally, a study on tax exemptions for new or essential industries.

Simple mention of the contents of this book reveals at a glance its extraordinary importance and usefulness. In general, the first part is basic and the person interested in any specific point will direct himself to the adequate section. A very handy "terminology of the report" helps greatly to understand fully the peculiarities of the Mexican tax system. Another additional feature of this book is that a pocket is provided for future material, so as to keep it up to date. In spite of the exhaustive revisions, there are occasional misspellings, but that does not mar an otherwise excellent work.

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UNITED STATES CONSTITUTIONAL LAW 1850-1875. By Clifford C. Alloway.
New York: Oceana Publications, 1958. Pp 127. \$3.95.

Professor Alloway's United States Constitutional Law 1850-1875 was written as part of the centennial celebration of Mexico's Constitution. Professor Alloway was one of twenty-six authors from nineteen countries contributing to a two volume book published by the law faculty of the University of Mexico. The publication in this country has the parallel translation both of text and notes.

That one of the twenty-six contributing authors is a distinguished member of the law faculty at the University of Miami is in the tradition of that law school's great interest in the law and law schools of Latin America and particularly of Mexico.

To interpret well any substantial part of the Constitutional Law of the United States is a difficult task even if the readers are fellow countrymen and there are no limitations of space. To do it concisely, as Professor Alloway has, and to interpret it to law students of Mexico as well as to students of the common law is a work of art as well as of learning.

It has made more clear to me the constitutional aspects of the great and almost fatal internal struggles of the United States during the third quarter of the nineteenth century. Of especial value to me is the treatment of the cases dealing with the 13th, 14th and 15th Amendments. Professor Alloway handles his material strictly from a legal point of view, yet it is difficult for a reader to avoid speculating on what might have been the path of events if the post Civil War Supreme Court, instead of thwarting congressional efforts to nationalize civil rights, had given to the Civil War Amendments the construction which their drafters intended.