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## A Modern Law of Nations--An Introduction by Philip C. Jessup

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and as well worked out. There are duplications of material. Cases like the Bagely case, Fairfield Steamship Corporation case and the Dobson case appear time and time again. The principles they stand for are studied from many angles (pp. 365, 387, 531).

As might be expected, some of the articles are not all one might wish. In reading some of them, one is reminded of the definition of an expert as an ordinary man away from home, and he may be inclined to believe it applies to some of the so-called tax experts.

The publishers are to be commended for their part in making this volume a valuable addition to any lawyer's library. There are remarkably few typographical errors for a book of twelve hundred pages. A lawyer called upon to aid his client in making out a tax return—and what lawyer is not so called upon—will find in the lectures many helpful suggestions for keeping down tax costs.

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A MODERN LAW OF NATIONS—AN INTRODUCTION. By Philip C. Jessup. The MacMillan Company. New York. 1948. Pp. X, 236. \$4.00.

The author of this stimulating book is Hamilton Fish, Professor of International Law at Columbia University, and now the deputy representative of the United States on the Security Council of the United Nations. A wide practical experience in the field of international law has contributed to making this an intensely vital book.

Professor Jessup is convinced that the time has arrived for a systematic re-examination of the traditional body of international law. In this book he leads off with a critical re-examination of a few principles and rules of the law of nations. As bases of a revised international legal order he singles out two points: 1) "that international law, like national law, must be directly applicable to the individual," and not to states alone, and 2) "that there must be basic recognition of the interest which the whole international society has in the observance of its law."

With these fundamental principles to guide him he examines the following aspects of international law: the subjects of a modern law of nations recognition, nationality and the rights of man, responsibility of states for injuries to individuals, the law of contractual agreements, the legal regulation of the use of force, and the rights and duties in case of illegal use of force. As a result of this examination he concludes that a number of traditional rules of international law are changing, need revision or have already undergone modification. He holds, for example, that the traditional

practice of unilateral recognition of a new state is inconsistent with the concept of community interest. He suggests that recognition be made collectively through the United Nations. So he proceeds from subject to subject, discussing the problems involved, and frequently making pointed suggestions for the revision of traditional rules so as to bring international law abreast of the facts and needs of modern international relations.

Professor Jessup's two fundamental propositions cut deep when applied to certain subjects, but as a practical international lawyer he hesitates to press all the logical implications of his basic position. "If the individual himself has rights," he states, "he has them in his own capacity and not derivatively through the state of which he is a national." Yet out of this there comes only the right to a nationality, the right of expatriation, the right of emigration (if the individual can find a country which will admit him) and a suggestion that an international Bill of Rights be drafted.

The author modestly calls this study an introduction. It does not claim to be an exhaustive or comprehensive examination of the problem of developing an adequate international law. In the present stage of the law of nations this study is a real contribution and students of international law will profit greatly from a careful perusal of it.

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FEDERAL TAXES—ESTATES, TRUSTS AND GIFTS, 1947-48. By Robert H. Montgomery and James O. Wynn. Pp. ix, 1050. The Ronald Press Company, New York.

The 1947-48 edition of "Montgomery's Federal Taxes—Estates, Trusts and Gifts" is again the joint product of Robert H. Montgomery of Lybrand, Ross Bros. and Montgomery, and of James O. Wynn, member of the New York and District of Columbia Bars. This annual volume, therefore, continues to have the advantages which may be derived from intelligent cooperation by lawyers and accountants in the technical field of Estate Planning.

The current edition has the same structure as previous editions: Part I, "Methods of Estate Distribution" (36 pp.), offers a concise analysis of problems encountered in the field of Estate Planning with helpful statistical tables illustrating the relative burden of Income, Estate and Gift taxes. Parts II, III and IV give comprehensive coverage, respectively, of "The Income Tax on Decedents, Estates and Trusts" (363 pp.) "The Estate Tax" (427 pp.) and "The Gift Tax" (136 pp.)