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The United Nations (Amry Vandenbosch & Willard N. Hogan, 1952)

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gate of individuals in so far as the payment of taxes is concerned; that is, the matter of payment of taxes is left to the individual partners. On the other hand, the partnership is required to compute its earnings as though it were a separate entity and assign each partner a distributive share. These shares are then included in the individual partners' returns and taxed or not taxed according to the other taxable activities of the individual partners for the period of their individual returns, which period may or may not coincide with the reporting period of the partnership.

The rather unsuspected and unreasonable tax consequences of dissolution as affected by the reporting periods of the partners are clearly discussed and examples given indicating the pitfalls and the possible pyramiding of incomes through an ill-advised dissolution so as to throw twenty-three months of earnings into one calendar year. The consequences of the death of a partner and the resultant income tax liability of his estate are analyzed in a manner which should be most helpful to those who are required to consider taxes in connection with general practice.

Mr. Little has gathered together in one volume an analysis of Supreme Court and Tax Court opinions and has summarized and analyzed the text of practically all articles of other authors on the subject. The book is both fundamental and exhaustive. It contains a complete index and some fifty pages of explanatory examples which are most helpful in analyzing and understanding the legal intricacies of the subject. The logical organization and analytical explanation of the tax consequences arising from every conceivable partnership transaction should prove a joy to the practitioner who finds himself involved in the exasperating problems of federal income taxation of partnerships.

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Here is the best brief book that has been published in the United States on the United Nations. In some four hundred and forty pages, one is given a clear and readable account of the development of in-
International law; the significant growth of the vastly important, proliferating, and little-understood international administrative agencies, many of which antedate the United Nations and even the League of Nations; the organization and experiences of the League of Nations; the origin and history of the United Nations; and the structure and functions of the major branches of the United Nations: the General Assembly, the Security Council, the Economic and Social Council, the Trusteeship Council, the Secretariat, and the International Court of Justice. A very valuable appendix contains the Charter of the United Nations, selected provisions of the Covenant of the League of Nations, the Statute of the International Court of Justice, the significant diplomatic documents which bear on the origin and later development of the United Nations, some advisory opinions of the International Court of Justice, and the Universal Declaration of Human Rights.

One of the most startling facts of our time is the degree to which we actually live in an interdependent international society while giving political allegiance to a national sovereign state. This international society has called into being an amazing number of international administrative agencies which facilitate the operation of that society in spite of national political barriers. Some of these are directly subordinate to the United Nations and some are connected with it as more or less independent agencies. The mere enumeration of some of these agencies will give an idea of their wide range and practical significance, for all of us are affected by them in our everyday lives more than we realize. Some of them are: the Universal Postal Union, the World Wireless Union, the International Tele-communication Union, the International Red Cross, the International Institute of Agriculture, the Union for Publication of Customs Tariffs, the International Office of Public Health, the International Opium Commission, the Commission on Narcotic Drugs, the World Health Organization, the Union for the Suppression of the African Slave Trade, the International Refugee Organization, the International Trade Organization, the International Bureau of Weights and Measures, the International Labor Organization, the International Chamber of Commerce, the International Bank for Reconstruction and Development, the International Bank of Settlements, the United Nations Educational, Scientific, and Cultural Organization.

An interesting and significant aspect of the United Nations has been its capacity for organic development within the framework of a
written charter: the emergence of the "Little Assembly"; the attempt to widen "procedural" matters and to narrow "substantive" matters in order to overcome the obstruction of the big-power veto; and the growing influence of the Assembly. However, the growing influence of the Assembly is not necessarily a healthy sign; the same sort of development took place in the League of Nations and it was evidence of the inability of the great powers to function properly in the Council.

The achievements and the difficulties of the United Nations in maintaining peace are stressed. There is a chapter on the meaning of the Korean crisis. The authors emphasize the importance of the United Nations as a forum in which all parties to the international crisis may present their views: the Soviet bloc, the United States bloc, and "the third force" which sides regularly with neither of the established power blocs. It is this "third force" which prevents an even more dangerous polarization of power than now exists between the United States and the Soviet Union and provides a flexibility and balance which may prevent a third world war. Moreover, it is this "third force" which helps prevent the Soviet Union from converting the United Nations into an agency of Communist revolution and which helps prevent the United States from converting it into an agency to preserve the status quo, a kind of twentieth-century Metternich System. India, backed by other Asiatic states, the Arabic states, and occasionally by some of the Latin-American and even some of the Western European states, has often been a leader of this "third force."

The United Nations may founder because of the same forces that wrecked the League of Nations: turbulent nationalism and fierce ideological conflict. Indeed, both of these forces have intensified in recent years. Communism has spread, and "the new nationalism" is on the march among the "backward" peoples of Asia, Africa, and South America. Still, there is a hopeful possibility that the established international organizations will survive both these forces and mold themselves institutionally into stronger organizations. The ideological conflict is forcing groups inside countries to ally themselves with like groups of other countries. The Communists are not the only groups that cooperate across national boundaries. This growing cooperation of groups across national boundaries is a practical trend toward internationalism. In much the same way Federalists and Jeffersonians in the formative days of the American republic crossed state boundaries.
to develop American federalism. Again, the new nations emerging in Asia and Africa show a disposition to join and cooperate inside an international organization — the United Nations — in a way in which the older nations never did. This growing tendency of groups and nations to cooperate on an international level is an indisputable fact and in the long run may survive and surmount the grim national and ideological conflicts of our day.

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At last a profound student of the law with vast experience as practitioner, educator and judge has gathered in a single volume a history of the development of the law in sufficient amount to form a background for an erudite and practical exposition of both the true purpose of judicial procedure and the devotion to the cause of justice to be expected of lawyer and judge if the courts are to keep abreast of progress and retain the public confidence and respect so necessary to the full performance of their functions. Despite its title the treatise is not just a casebook for law students in the classroom.

The author, now Chief Justice of the Supreme Court of New Jersey and in former years president of the American Bar Association and dean of New York University Law School, deplores the disproportionate emphasis placed in our colleges upon courses dealing with "fundamental rights" while the student learns relatively little about the science of procedure, which he calls "the prime bread-and-butter subject of the practitioner" (p. 4). Anyone who has undertaken to acquaint himself with law will appreciate the author's observations, for although the study of procedure for procedure's sake would be a dull experience one may not without ample knowledge of the subject safeguard to the full his clients' fundamental rights.

And yet procedure, important as it is, is shown not to be a fetish but simply a practical means of arriving at the truth, so that a difficulty that the disputing parties have been unable to resolve by them-