AN IRISH SUMMER

A United Nations study which seeks to establish an equitable system of international taxation to which the developing nations of Africa and the western countries subscribe has provided *Professor Charles Irish* with a Kissinger-like summer, travelling from capital to capital in western Europe and Africa.

BOOK AWARD FOR ALEX BROOKS

Because he has taught a summer course in the Law School for the past 10 summers, the announcement that Professor Brooks has been awarded the Guttmacher Prize for his book on Law, Psychiatry and Mental Health by the American Psychiatric Association will be of interest to many alumni.

During his stay in Wisconsin this past summer, he appeared on a panel at the summer meeting of the State Bar of Wisconsin. His intriguing subject was that of dangerousness.

Recent decisions in a number of federal courts have said that a person cannot be institutionalized as a mental patient against his or her will unless it is determined that release would provide real danger to the person or others.

Professor Brooks is a senior Faculty member at Rutgers University Law School, Newark. The absence of enforceable tax systems in the African nations has slowed development, because revenue needed is not available. Taxes on property owned and income earned within the countries are hard to collect. In Zambia, for example, the many thousands of sole proprietors of shops, taxies, taverns, etc. pay no taxes at all. Taxes on international transactions—such as royalties on exported raw materials—are more often evaded than not.

Competition for foreign trade and foreign exchange among the African nations has so far prevented the development of a sound system of payments by the nations of western Europe.

The U.N. Economic Commission for Africa seeks to change all that through a simple treaty in which the developing countries will agree with each other on a single system which will be fair and workable—producing revenues on the same basis for all.

After months of study of the African economies, Professor Irish started his journeys at the close of the school year in May by visiting the governments of England, Belgium, the Netherlands and West Germany. He sought from each of them some tentative agreement on the terms which would be necessary to encourage international trade and at the same time provide revenue for the development programs of the African nations.

Thus armed with an understanding of the problems faced by Western nations which serve as the market for African products, Professor Irish proceeded to conferences in Ethiopia, Tunisia, Egypt, Kenya, Botswana, Nigeria and Ghana. All arrangements for his visits and introductions to the economic ministers were made by the United Nations representatives in the African nations.

The goal of the mission is the preparation of a multi-nation treaty. Professor Irish's report will be presented to a conference of the African nations during 1976.

Professor Irish believes that such a treaty will provide a solution to some of Africa's economic problems—but certainly not all.

The United States is a relatively small beneficiary of African raw materials, and does not figure at all in the negotiations at this stage.

Prof. Irish

