

niques available for planning such estates are those which can be utilized after death. Moreover, even for estates which have benefited from pre-death planning, numerous opportunities are afforded to effect tax economies after death. The utilization of disclaimers and renunciations, the selection of the estate's taxable year and the timing of distributions from the estate are among the more significant matters discussed. The practitioner undertaking to advise the personal representative of an estate will find this chapter a valuable checklist.

In sum, both the novice and the experienced estate planner will find this book a valuable addition to their libraries. That this work could serve such diverse interests is remarkable; that each is served so well merits special commendation.

J. CARLTON FLEMING*

THE TERMINATION OF THE STATE OF WAR WITH GERMANY AFTER THE SECOND WORLD WAR. By Hermann Mosler¹ and Karl Doehring² Köln-Berlin: Carl Heymanns Verlag K. G., 1963. Pp. x, 436.³

In a review of the leading German treatise on the public international law of peace the apprehension was expressed that the time was near when comprehensive renditions of the content and procedure of this substantive area could be expected from teams of scholars only, which combined the know-how necessary for a detailed treatment of each and every subject dealt with. The width and depth of documentation and knowledge required for the exposition of this vast legal domain, it was said, was such that an individual alone could hardly hope to give a well-founded narrative and analysis.⁴ The usefulness of the methodological proposition also conveyed by that statement is borne out by the publication under

* Member of the North Carolina Bar.

¹ Professor of Law, University of Heidelberg and Director of the Max Planck Institute for Public International Law and Comparative Public Law, Heidelberg.

² Lecturer (Privatdozent) in Law, University of Heidelberg, and Fellow of the Max Planck Institute for Public International Law and Comparative Public Law, Heidelberg.

³ DIE BEENDIGUNG DES KRIEGSZUSTANDS MIT DEUTSCHLAND NACH DEM ZWEITEN WELTKRIEG. Bearbeitet mit einer Studiengruppe des Max-Planck-Instituts für ausländisches öffentliches Recht und Völkerrecht von Hermann Mosler und Karl Doehring. Carl Heymanns Verlag K.G., Köln-Berlin 1963. (Nr. 37 der Beiträge zum ausländischen öffentlichen Recht und Völkerrecht), x and 436 pages.

⁴ Scheuner, 21 Zeitschrift für ausländisches öffentliches Recht und Völkerrecht 579 (1961) [reviewing Georg Dahm, 1 Völkerrecht (1958)].

review, which, though concentrating on one narrow issue of public international law only, employs the facilities of the Max-Planck-Institute at Heidelberg to set forth the intricacies of the termination of the Second World War with Germany and to analyze the questions of legal doctrine raised thereby.

The exposition of practice, which covers the relevant conduct of 70 States, has been provided by a task force (Studiengruppe) of the Institute under the joint chairmanship of Professor Mosler and Dr. Doehring, a specific contributor being responsible for each country report. Where the termination of war has been the subject of bilateral dealings, the reaction of the German authorities is set forth as well. In cases providing evidence of a government's intention to terminate war internationally by unilateral action in the sphere of domestic law, the country chapters set forth the relevant material and an indication as to when the state of war has been terminated according to the opinion of the belligerent in question. In a separate exposé of German practice and opinion regarding the termination of war vis-à-vis each former enemy State, it is convincingly demonstrated that the Federal Republic of Germany accepted in this respect, in all instances, the date of termination of the state of war which the other government had chosen for that purpose. The documentation collected in the volume seems to have no equal anywhere in its completeness.

This arduous work of compilation and analysis is useful not only for historiographical purposes. It also serves an eminently practical end by clarifying when and to what extent Germany lost enemy status after World War II in the domestic law of the other belligerents, as well as by furnishing a reasoned indication from what date or approximate date the public international law of peace replaced the laws of war as the legal order governing relations between Germany and its former enemies.

It goes without saying that a documentary on a subject as specialized as the one under reference will appeal most to the practitioner and the scholar already concerned with the general substantive area in which the publication is located. But the book has merits for other readers as well.

In the first place, the method employed for rendering the huge amount of material available is particularly persuasive. The intimate linking of national practice and opinion with the summary of

conclusions furnished by the contributor of each report facilitates use in a manner which compares favorably with many official and non-official renditions of international events.

Moreover, the co-chairmen's comprehensive evaluation and synthesis of the material set forth in the country reports is likely to gain in practical and doctrinal weight as the relativity of war and peace, in the legal sense, affirms itself in national and international statecraft. In particular, Professor Mosler's measured account of various theories, which are reflected in the practice relating to the termination of World War II, is worth reading for its defense of time-honored canons, basic to the laws of war, against precipitate denial—especially where behavioral evidence justifies continued reliance on those canons in legal doctrine as well.

This brings to mind the third aspect under which the publication deserves recognition. As the volume is a considered effort to bring a huge amount of behavioral data within the confines of legal thought, not only the compilation and presentation of the material should be acknowledged, but also the latter's normative assessment.

HUGO J. HAHN*

* Legal Adviser, Organisation for Economic Co-operation and Development.

