tion has been voiced by the Head of the Technical Staff to the policy of trading one doubtful issue for another in arriving at a compromise, but where cases involve only one important issue, such issue is not to be compromised, if to do so would leave open the same or a related question in connection with other taxes, or with taxes for other years; it is not to be compromised in the undocketed stage, and even in the docketed stage the staff offices are to avoid taking the initiative. A case is apparently not to be compromised, if the Government is thought to have an even chance or better, and may be compromised only "if the Government's chance is too strong to surrender, but presents an exceedingly doubtful outlook, and then only if an advantageous offer is made."

Apparently[8] the Bureau's policy is against 10% or 20% settlements on the theory that, if that little doubt remains, then the taxpayer's payment ought to be 100% or nothing. It is suggested by the Monograph that a 10% or 20% settlement represents the nuisance value of a case.

As might be expected, it seems to be true that the procedure before the Bureau lends itself to dilatory tactics on the part of taxpayers.[9] Suggestion has been made that a bond be required to be posted by a taxpayer before taking an appeal to the Board of Tax Appeals. In view of the requirements of the bonding companies in such cases, this is a substantial equivalent to the requirement that the tax be paid. The Monograph recognizes the problem, but deems it without the scope of the investigation.[10] Closely coupled with the question of delay is the question of extensions of time for taxpayers in meritorious cases. The Monograph points out[11] that applications for extension of time are handled entirely apart from the original settling of the amount of the liability, and the suggestion is made that settlement would be encouraged, if, in meritorious cases, the taxpayers could simultaneously arrange for an extension of time for payment of eighteen months or less. Practitioners will no doubt recall cases which indicate that the suggestion is well taken.

A portion of the Monograph[12] deals with the Board of Tax Appeals. Those interested will be well repaid by reading this portion of the Monograph because of its detailed factual account of the operations of the Board.

RALPH R. NEUHOFF.†

CONQUEST AND MODERN INTERNATIONAL LAW—THE LEGAL LIMITATIONS ON THE ACQUISITION OF TERRITORY BY CONQUEST. By Matthew M. McMahon. Washington: The Catholic University of America Press, 1940. Pp. vi, 233.

This volume is an extremely well-written doctoral dissertation, amply documented and scholarly throughout. The writer's main thesis is that in the contemporary age there are very significant trends towards the adoption

8. P. 52.
9. P. 54.
10. Cf. Neuhoff, Our Federal Tax Predicament and What Can Be Done About It (1938) 12 Temple L. Q. 340, 356.
11. P. 57.
12. Part IV, p. 158 et seq.

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of legal restrictions on the right of states to acquire territory by conquest, a right universally sanctioned by practice and in modern times pretty widely recognized in theory although in the middle ages strongly protested by the great international publicists.

The most illustrious spokesmen of the pre-modern traditional doctrine that no legal right of conquest exists and that conquest does not in itself constitute a basis for title to territory were St. Augustine, Vitoria, and Suarez. With Hugo Grotius in the early seventeenth century and still more emphatically with Vattel appeared the modern doctrine of the right of conquest and the legality of expansion by force. Dissenters from this generally accepted modern doctrine have continued in prominence, notably among Latin-American and continental European writers. Quite apart from the varying and sometimes conflicting theories of publicists, the general practice of acquiring territory by conquest has not lacked judicial and arbitral sanctions.

In recent years a significant number of agreements have been reached by various groups of states for the purpose of imposing restrictions on the right of expansion by conquest. The Monroe Doctrine is an early example, a unilateral political pronouncement based on the international principle of self-defense but affecting an entire hemisphere. Article X of the covenant of the League of Nations is another, followed by the Nine-Power Treaty of 1922 concerning China, the Pact of Paris in 1929 for the outlawry of war, and the Inter-American Conciliation Convention and the Inter-American Arbitration Treaty in the same year. Still more definite commitments to prohibit conquest by force were made in the Argentine Anti-War Pact and the Convention on Rights and Duties of States in 1933 and in the Principles of Inter-American Solidarity and Cooperation in 1936. To supplement these and possibly to implement them with a sanction, there has come into considerable prominence in the current decade the doctrine of non-recognition of the legality of any acquisition made by conquest. As a restraining influence, too, is the traditional state's duty of non-intervention, although its efficacy has been much clouded by conflicting conceptions of its observance in practice.

How soon the old law and the old practice will yield to the new trend depends upon the very disturbing and uncertain events of the immediate future. The author has very usefully brought together the facts relating to the legal aspects of one of the world's great problems.

ARNOLD J. LIEN.†

THE BOTTLENECKS OF BUSINESS. By Thurman W. Arnold. New York: Reynal & Hitchcock, 1940. Pp. xi, 335. $2.50.

This, the third of Mr. Arnold's expositions in book form, finds him in a new rôle and a new mood. He writes now as Assistant Attorney General of the United States in charge of the Antitrust Division of the Department of Justice, not as a free-lance critic of our economic, political and legal systems talking with the easy freedom that belongs to those whose only

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