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Letter from the Publisher...
Alphen a/d Rijn, February 2007

Dear Customer

In order to keep our customers up-to-date, we have developed our “New Law Titles” bulletin no. 1, 2007 for the months December 2006 and January, February 2007.

We would like to bring to your attention that we have a large list of outstanding publications, which can be ordered on the order form enclosed or by contacting sales@kluwerlaw.com

In particular we would like to highlight certain publications which are sure to be of interest to you:

- Taxation of Capital Gains under the OECD Model Convention on page 16
- Constitutional of 10 New EU Member States: the 2004 Enlargement on page 11
- Managing Business Disputes in Today’s China: Duelling with Dragons on page 6
- Conflicts of Interest: Corporate Governance and Financial Markets on page 3
- Concise European Patent Law on page 13
- Export Control Law and Regulations Handbook on page 17
- Private International Law and the Internet on page 12

We are sure that the publications featured in this bulletin will make a welcome and necessary addition to your bookshop and / or practice.

Yours sincerely,

Marketing Department
Kluwer Law International

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CONTENTS - NEW LAW TITLES - 2007

Letter from the Publisher i
Contents ii
Website Information ii
Bibliographical Information ii
Kluwer Law International titles 1
Index 22

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International Civil Aviation Organization (ICAO)

by Ludwig Weber

Established by the Convention on International Civil Aviation, which resulted from the Chicago Conference on International Civil Aviation of 1944, the International Civil Aviation Organization (ICAO) is charged with responsibilities regarding both air navigation, which relates principally to the technical and operational aspects of aircraft movement, and air transport, which relates to the transportation by air of passengers, baggage, cargo and mail. In ICAO’s sixty years of operation, the prime objective of promoting and enhancing aviation safety (technical and operational safety of flight), has been supplemented by the objective of promoting and ensuring aviation security (safeguarding civil aviation against acts of unlawful interference).

In this book, one of the world’s foremost authorities on aviation law – well-known as a major mover in numerous ICAO initiatives and projects, and as teacher, author, and lecturer – describes and analyzes, in comprehensive detail, the entire legal regime contemplated by ICAO. Among the topics and issues covered are the following:

- functions of the various ICAO organs;
- standard setting procedure;
- membership and adherence;
- judicial and quasi-judicial competence;
- standards for airports and air navigation facilities;
- ICAO relations with states and other international organizations;
- economic regulation and aspects of economic planning;
- aircraft noise, land use, and other environment-related issues; and
- dispute settlement.

The author gives in-depth attention to the ICAO standards and recommended practices (SARPS) governing such elements as meteorological service, aircraft registration, airworthiness of aircraft, aeronautical telecommunications, air traffic services, search and rescue procedures, accident investigation, environmental protections, and transport of dangerous cargo. Of special value is his description of the new integrated global satellite-based system, in process of gradual implementation, designed to support communications, navigation, surveillance, and air traffic management for the needs of commercial and non-commercial aviation. Useful appendices include the text of the Convention on International Civil Aviation and a list of ICAO member states.

With up-to-date commentary and analysis, this book is a fundamental resource for all professionals, legal and other, concerned with civil aviation.

Forthcoming in March 2007, 200 pp., hardbound
ISBN: 9789 0411 221
Price: EUR 105.00/ USD 131.00/ GBP 71.00

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A Comparative Study of Shareholders' Derivative Actions

England, the US, Germany and China

edited by Xiaoning Li

In this book shareholders' derivative actions in England, the US, Germany and China are being compared. Western countries among themselves take differing approaches towards derivative action in practice, including its very role and the mechanisms for regulating it. As far as the function of derivative action is concerned, the author concludes that

- derivative actions play different roles in all these countries;
- their function may vary according to the agency problems to be solved and the type and size of the companies involved; and
- derivative action is only one method in a comprehensive system of corporate governance.

Comparative study shows that the issue of how to strike a balance between corporate efficiency and protection for the company and its minority shareholders is key in derivative actions.

forthcoming in April 2007, 396 pp., softcover
ISBN: 9789041126351
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Conflicts of Interest

Corporate Governance & Financial Markets

by Luc Thévenoz & Rashid Bahar (eds.)

Conflicts of interest arise naturally in all walks of life, particularly in business life. As general and indeed inevitable phenomena, conflicts of interest should not be prohibited but properly managed. This book presents in-depth analysis of such management in three areas of corporate governance where the conflict-of-interest problems are particularly acute: executive compensation, financial analysis, and asset management. *Conflicts of Interest* presents the results of a two-year-long research project bringing together academics and practitioners in both law and finance from Europe and the US under the auspices of the Centre for Banking and Financial Law of the University of Geneva. This book discusses the following issues:

- the duty of loyalty;
- remedies, such as disclosure, incentives, organizational measures;
- regulation and enforcement; and
- market considerations.

With its intense focus on the material effects of actual conflicts of interest at the core of modern corporate governance and financial markets, this incomparable book will inform not only business people, practitioners, and academics, but also legislators, regulators, and all concerned with the far-reaching ramifications of conflict-of-interest management.

December 2006, 414 pp., hardbound
ISBN: 9789 0411 25781
Price: EUR 130.00/ USD 166.00/ GBP 91.00
Cross-Border Insolvency Law
*International Instruments and Commentary*

by Bob Wessels

Recent insolvency cases highlight the growing importance of cross-border insolvency matters in international transactions. In order to obtain relevant information essential for conducting such transactions, an insolvency lawyer needs to have access to the many relevant instruments that have been introduced and implemented in recent years, but that until now have not been available in any single place.

This very useful volume collects, for the first time in one source, all important international and regional legal instruments relating to insolvency of companies, financial institutions, and consumers, as well as to corporate rescue law. The book includes international and regional conventions, model laws, EC directives and regulations, uniform rules and guiding principles produced by various international bodies (such as the World Bank, the United Nations Committee on International Trade Law, the American Law Institute, and INSOL International), and international and European restatements of insolvency law by scholars.

In addition to reproducing the complete texts of these instruments, the editor provides insightful commentary covering such important matters as the following:

- key issues of each text;
- expected amendments and revisions; and
- comparative analysis of instruments.

Online updates will be available several times each year.

A unique resource bringing together core material in the field of cross-border insolvency law and legislation, this book will be welcomed by international insolvency practitioners worldwide.

**Contents:**

forthcoming in March 2007, 1200 pp., hardbound
ISBN: 9789 0411 25262
Price: EUR 210.00/ USD 263.00/ GBP 143.00

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International Civil Litigation in United States Courts
Fourth Edition

by Gary B. Born & Peter B. Rutledge

In its Fourth Edition, the book continues to provide the most in-depth coverage of the major topics in international litigation and to retain the features that made prior editions so popular. This timely revision is the most current international civil litigation product on the market, featuring significant changes in the field over the past several years, including:

- expanded examination of the Alien Tort Statute, including excerpts and extensive notes on the impact of Sosa and subsequent decisions on human rights litigation
- expanded, in-depth analysis of personal jurisdiction in international cases, including excerpts and discussion of the First Circuit's important decision in Swiss American Bank case, post-Asahi cases such as Roche Holdings, a jurisdictional veil-piercing decision in Telectronics, expanded treatment of jurisdictional discovery, and a comparison of jurisdictional principles under federal law and EC Directive 44/2001
- updated and comprehensive treatment of sovereign immunity law, including excerpts and discussions of retroactivity after Altmann, the immunity of sovereign-owned entities after Dole Foods, the D.C. Circuit's opinion concerning due process rights of foreign sovereigns in Price, further consideration of the definition of commercial activity, and the UN Draft Convention on State Immunities
- extensive treatment of recent developments concerning forum selection clauses and forum nonconveniens principles, including the new Hague Convention on Choice of Courts Agreements, excerpts and discussions of the Second Circuit's decisions in Iragorri and Wiwa, as well as the recent Lloyd's of London litigation
- updated discussion of the doctrine of lis pendens and antisuit injunctions, including the Fifth Circuit's recent decision in Kaepa and a comparison of these doctrines under federal law and EC Directive 44/2001
- comprehensive revised treatment of the extraterritorial application of federal antitrust and securities laws, including excerpts and an in-depth discussion of the Supreme Court's recent decision in Hoffman-LaRoche and its impact on Hartford Fire
- expanded discussion of choice of law principles in international cases, retaining the book's unique position of combining treatment of international litigation and conflicts issues
- revised discussion of the service of process in international cases, including foreign blocking statutes, post-Schlunk caselaw on the Hague Convention, the Ninth Circuit's recent examination of service by publication and email in Rio Properties and expanded treatment of service under the FSIA
- new treatment of major developments in the law of international discovery, including the impact of the Supreme Court's Intel decision on Section 1782, lower court decisions under the Hague Evidence Convention such as In re Vitamins Antitrust Litigation and expanded materials on depositions of foreign residents
- the most up-to-date examination of the recognition and enforcement of foreign judgments, including the new Hague Choice of Court Agreement, the ALI proposed federal statute, the revenue rule after Pasquantino, and a discussion of significant lower court cases involving foreign judgment enforcement including Telnikoff and the Lloyd's of London litigation
- substantially expanded discussion of international arbitration, including validity, interpretation and enforcement of international arbitration agreements and recognition and enforcement of arbitral awards, under FAA and UNCITRAL Model Law.
- an entirely new section on professional responsibility and ethics in international arbitration and litigation

Aspen Publishers

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Managing Business Disputes in Today’s China

_Duelling with Dragons_

by Michael J. Moser

As more and more transnational businesses invest in China, the spectre of commercial disputes looms larger and larger. This book, a deeply knowledgeable introduction to the law and practice of commercial dispute settlement in today’s China, is especially valuable because such disputes raise a plethora of issues that challenge the expertise of non-Chinese lawyers.

Written by senior lawyers with rich practical experience in China, _Duelling with Dragons_ uses a hypothetical scenario to highlight the kinds of disputes that can arise in the course of initiating and operating a Chinese joint venture. After introductory chapters setting out the background and the disputes facing “Ricepower” and its investors, subsequent chapters deal with an overview and evaluation of the various options available to the parties to resolve their conflicts. These include such mechanisms as the following:

- arbitration inside China;
- arbitration outside China;
- litigation in the People’s Courts;
- administrative appeals; and
- investor-state arbitration.

Specialized themes include intellectual property disputes, employment and labour disputes, criminal law aspects of business disputes, and enforcement of dispute outcomes both inside China and abroad. The book also features a detailed table of legislation and cases, and statistics on arbitration and litigation in China.

With its practical, problem-solving approach, _Duelling with Dragons_ provides corporate counsel, international lawyers, and business people, as well as students of dispute resolution, with a realistic picture of dispute settlement practices in business transactions in China today.

forthcoming in March 2007, 300 pp., hardbound
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Price: EUR 120.00/ USD 150.00/ GBP 82.00

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International Dispute Resolution in Latin America
An Institutional Overview

by Christian Leathley

Parties to Latin American commercial transactions have long needed a clear and detailed guide to the dispute resolution mechanisms and procedures available through the many relevant regional institutions that operate in South and Central America, Mexico, and the Caribbean. This incomparable book meets this need. In clear, non-expert English, it explains the different dispute resolution procedures of which companies and their counsel can take advantage in the course of doing business. The author pays close attention to the underlying treaties and protocols, some of which are not available in English.

Among the many valuable resources provided are the following:

- an overview of regional and sub-regional institutions relevant to international dispute resolution;
- description of other institutions which provide investment guarantee protection and dispute resolution services, including the Multilateral Investment Guarantee Agency (MIGA), the Overseas Private Investment Corporation (OPIC), and the Inter-American Development Bank (IDB) and its sister institutions;
- insight into the way each institution is structured and how each legislates for its member states;
- analysis of substantive and procedural rights available to investors and states under the rules of each institution;
- details on how information can be obtained from the respective institutions for the purposes of further research;
- rules of operation of supra-national/sitting courts and ad hoc tribunals, including the Inter-American Commission and Court of Human Rights, the Inter-American Commercial Arbitration Commission (IACAC), the Andean Court of Justice, the Caribbean Court of Justice, Mercosur’s established arbitral tribunals and Permanent Review Tribunal, and the Central American Court of Justice;
- analysis of major Free Trade Agreements (FTAs), including the Group of Three Agreement, the US-CAFTA-DR, and the proposed Free Trade Area of the Americas (FTAA);
- investment protection afforded by Bilateral Investment Treaties (BITs) and Free Trade Agreements, with a country-by-country compendium of the BITs and FTAs signed by each; and discussion of regional initiatives of relevance to future policy-making.

Especially valuable coverage includes information that has been dispersed and difficult to locate in English, such as details of MIGA’s dispute mediation service and recent changes in Central American Common Market rules.

As a complete and consolidated text on the bilateral, multilateral and sub-regional institutions that operate in Latin America and the Caribbean, *International Dispute Resolution in Latin America: An Institutional Overview* will be of great interest to corporate counsel, international lawyers, and business people, as well as to students of international dispute resolution and international affairs. Public officials in the region will appreciate the book’s assistance in enabling them to decipher the institutional labyrinth which currently exists in Latin America.

January 2007, 370 pp., hardbound
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Price: EUR 95.00/ USD 122.00/ GBP 67.00

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7
Uniform Application of the International Sales Law

Understanding Uniformity, the Global Jurisconsultorium and Examination and Notification Provisions of the CISG

by Camilla Baasch Andersen

The 1980 United Nations Convention on Contracts for the International Sale of Goods (CISG) is perhaps the most widely-used standard in the area of international sales law. Yet commercial lawyers often struggle to understand its uniformity across different legal systems, and as a result often fail to apply the Convention to its full potential.

Here at last is a clear, focused exposition of CISG cases and scholarship, highlighting what has been done and what can be done with this remarkable and versatile legal instrument. With in-depth analysis of CISG case law and scholarship reflecting a variety of legal systems – as well as detailed commentary on the text of the Convention itself – the author demonstrates the considerable value of the global use of CISG precedents. Among the many factors she analyses are the following:

- the idea of the "jurisconsultorium" as the heart of a new discipline of uniform law;
- interpretational challenges;
- parallels of precedents between the UCC and the CISG;
- availability and weighting of precedent sources;
- congruency issues in the scholarly jurisconsultorium;
- multilingual issues;
- undue influence of domestic law; and
- legal classification of various types of "goods."

The book concludes with a careful study of CISG case law in the significant areas of examination and notification, provisions of crucial importance in disputes involving allegation of defective goods.

All commercial lawyers, judges, and arbitrators, regardless of their legal training and the legal system of their origin, are bound to benefit from the wider base of judgements to which the idea of the jurisconsultorium leads. Judges and arbitrators in particular will find in this book greatly enhanced guidance enabling them to make and support difficult decisions.

forthcoming in March 2007, 252 pp., hardbound
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Price: EUR 95.00/ USD 119.00/ GBP 65.00

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Private Enforcement of EC Competition Law

edited by Jürgen Basedow

The European Commission’s recent green paper on damages actions for breach of EC antitrust rules stirred a debate across Europe on the need for legal reform that would encourage private plaintiffs to claim compensation for losses suffered as a result of anticompetitive conduct. Prominent in the wake of that initiative was the international conference convened by the Max Planck Institute for Comparative and International Private Law in Hamburg in April 2006, the papers and proceedings of which are presented in this important book.

Among the topics and issues raised and discussed here are the following:

- the 2001 Courage judgment of the European Court of Justice, in which the court decided that everyone who suffers losses from a violation of arts. 81 or 82 EC is entitled to compensation;
- relevance of the case law that contributes to general principles of European tort law;
- comparative analysis from the more comprehensive experience of national laws in the United States, Germany, France, and Italy;
- calculation of damages;
- passing-on of losses sustained in an upstream market to customers in a downstream market;
- procedural devices which may help to overcome the lack of implementation;
- duties of disclosure and the burden of proof;
- collective actions that may help to overcome the rational abstention of individuals;
- pitfalls of leniency programmes implemented by national competition authorities; and
- issues of jurisdiction and choice of law.

The lively debates that followed the presentations at the conference are also recorded here.

Although more discussion will be needed before a viable legal framework in this area begins to emerge, these ground-breaking contributions by lawyers of various disciplines, jurists, economists, academics, and European policymakers take a giant step forward. For lawyers, academics, and officials engaged with this important area of international law, this book clearly improves our understanding of the economic need and legal particularities which could generate an effective European system of private antitrust litigation.

forthcoming in March 2007, 354 pp., hardbound
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International Competition Law Series 25
Civil Procedure Used for Enforcement of EC Competition Law by the English, French and German Civil Courts

by George Cumming, Brad Spitz & Ruth Janal

European competition law has been increasingly subject to two complementary forces: decentralisation and harmonisation. In the course of this process, certain procedural elements have come to the fore as constituting impediments to the enforcement of Articles 81 and 82 EC in terms of actions for damages. While ECJ case law appears to establish a type of 'minimum' enforcement in this area, the far-reaching analysis presented in this book shows how an 'adequate' or even 'optimal' degree of enforcement may be achieved by effecting a choice between competing procedural solutions.

Focusing on rules of civil procedure used by the ordinary courts of England, France, and Germany, the authors show how basic principles – such as protection of the rights of the defence, legal certainty, and proper conduct of the procedure – facilitate the application of the doctrines of effectiveness and non-discrimination to those elements of the national procedure which impede in some manner the effective enforcement of Articles 81 and 82 EC. Their in-depth analysis ranges over procedural aspects of such elements as rules of evidence, costs, expert testimony, injunctions, burden of proof, limitations, and forms of compensation, ultimately leading them to propose clear modifications of certain rules of national procedure that go a long way toward ensuring adequately effective enforcement.

This remarkable book breaks through an impasse in European competition law. It serves to steady the balance which has been sought between the different actors of the procedure in each of the national systems studied. For practitioners and jurists it offers a particularly useful approach to the handling of cases involving European competition law, and also serves as a guide by reason of its clear presentation, its clarification of doctrine, and its analysis of national and European case law.

forthcoming in March 2007, 381 pp., hardbound
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International Competition Law Series 24

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Constitutional Law of 10 New EU Member States

The 2004 Enlargement

edited by Constantijn Kortmann, Joseph Fleuren & Wim Voermans

This book systematically describes the constitutional law of the ten Member States that acceded to the European Union in 2004: Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia and Slovenia. Each chapter, written by an expert from the country in question, starts with a sketch of the country’s constitutional history as an indispensable background to a proper understanding of the relevant constitution as it operates today. The subsequent outline of the constitutional system deals with the sources of constitutional law, the head of state, the government, parliament, executive-legislative relationships, the legislative process, the parliamentary scrutiny of government activity, the electoral system, political parties, post-World War II election results and governments, the judiciary, regional and local government, and fundamental rights. The chapters conclude with a short bibliography.

The book is complementary to ‘Constitutional Law of 15 EU Member States’, edited by Lucas Prakke and Constantijn Kortmann, which covers the constitutional systems of the countries that made up the European Union before the 2004 enlargement.

January 2007, 660 pp., hardbound
ISBN: 9789 0411 26214
Price: EUR 115.00/ USD 144.00/ GBP 78.00
Private International Law and the Internet

by Dan Jerker B. Svantesson

In this fresh and original approach to what is perhaps the most crucial current issue in private international law, Dan Svantesson examines how the Internet affects and is affected by the four fundamental questions: When should a lawsuit be entertained by the courts? Which state’s law should be applied? When should a court that can entertain a lawsuit decline to do so? And will a judgement rendered in one country be recognised in another? He identifies eleven characteristics of Internet communication that are relevant to these questions, and then proceeds with a detailed investigation of whether and to what extent these characteristics (or their closest analogues) have already been dealt with in legal issues arising from other forms of communication.

Dr. Svantesson’s approach focuses on several issues that have far-reaching consequences in the Internet context, including the following:

- cross-border defamation;
- cross-border business contracts; and
- cross-border consumer contracts;

A wide survey of private international law solutions encompasses insightful analyses of relevant laws adopted in a variety of countries – including Australia, England, Hong Kong, the United States, Germany, Sweden, and China – as well as in international instruments. There is also a chapter on advances in geo-identification technology and its special value for legal practice. The book concludes with two model international conventions, one on cross-border defamation and one on cross-border contracts.

Dr. Svantesson’s book brings together a wealth of research findings in the overlapping disciplines of law and technology that will be of particular utility to practitioners and academics working in this new and rapidly changing field. His thoughtful analysis of the interplay of the developing Internet and private international law will also be of great value, as will the tools he offers with which to anticipate the future. Private International Law and the Internet provides a remarkable stimulus to continue working towards globally acceptable rules on jurisdiction, applicable law, and recognition and enforcement of judgments for communication via the World Wide Web.

January 2007, 690 pp., hardbound
ISBN: 9789 0411 25163
Price: EUR 120.00/ USD 154.00/ GBP 84.00
Concise European Patent Law

*edited by Richard Hacon & Jochen Pagenberg*

In our technological society patent law plays a central role as an incentive for the development and marketing of new technologies in many fields of business. The number of patent applications continues to grow considerably every year. International and European instruments have been implemented and further are being planned in order to simplify the application and enforcement of patents. The scope of patent protection is strongly influenced by case law.

*Concise European Patent Law* aims to offer the reader a rapid understanding of all the provisions of patent law in force in Europe that have been enacted at the European and international levels. This volume takes the form of an article-by-article commentary on the relevant European instruments and international treaties. It is intended to provide the reader with a short and straightforward explanation of the principles of law to be drawn from each provision. Editors and authors are prominent specialists (academics and practitioners) in the field of international and European patent law.

*Concise European Patent Law* is part of ‘Concise IP’, a series of five volumes of commentary on European intellectual property legislation edited by Thomas Dreier, Charles Gielen and Richard Hacon. The formula of this series is based on the successful German and Dutch formula ‘KurzKommentar’ and ‘Tekst en Commentaar’. The five volumes cover: Patents and related matters, Trademarks and designs, Copyrights and neighbouring rights, IT and a general volume including jurisdictional issues.

forthcoming in March 2007, 618 pp., hardbound
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Theory and Practice of International and Internationalized Criminal Proceedings

by Geert-Jan Alexander Knoops

Although a number of serious crimes have been recognized and defined as international in nature - most obviously genocide, war crimes, and crimes against humanity - no universal code of procedural law can be said to govern the conduct of international criminal trials. This important new book's takes a giant step toward the development of such a code through an in-depth analysis of actual procedure before existing international and internationalized courts - the International Military Tribunal for Nuremberg and Tokyo (1945), the International Criminal Tribunal for the former Yugoslavia (ICTY), the International Criminal Tribunal for Rwanda (ICTR), the International Criminal Court (ICC), the Special Court for Sierra Leone (SCSL), and the East Timor Special Panels for Serious Crimes. The author also explores and clarifies the crucial role of human rights law, especially as it has evolved in the jurisprudence of the European Court of Human Rights (ECHR), in the field of international criminal procedural law.

In the course of his analysis Dr. Knoops, defence counsel before international criminal tribunals and a distinguished authority in the field, sets forth detailed and interrelated commentary on such aspects as the following as they affect international criminal proceedings:

- stare decisis and civil law traits;
- practical implications of human rights law;
- jus cogens norms;
- transfer of jurisdiction from a national to an international court;
- prosecutorial powers to initiate international criminal proceedings;
- requirements for indictments;
- (pre)-trial traits;
- the claim of national security interests;
- rules of evidence;
- sentencing and enforcement;
- appeal;
- review; and,
- state cooperation.

Any professional, official, or academic concerned with ensuring the highest standards of international justice will find this book rewarding and useful. Practitioners and policymakers in any criminal justice system will appreciate the detailed practical evaluation and guidance provided here.
Comparative Fiscal Federalism

*Comparing the European Court of Justice and the US Supreme Court’s Tax Jurisprudence*

*edited by Reuven S. Avi-Yonah, James Hines & Michael Lang*

When one compares the recent line of cases decided by the European Court of Justice (ECJ) in the area of taxation to the US Supreme Court’s treatment of state taxes under the US Constitution, the difference is striking. In general, the Supreme Court has granted wide leeway to the states to adopt any tax system they wish, only striking down the most egregious cases of discrimination against out of state residents. In contrast, the ECJ interpreted the Treaty of Rome (the ‘constitution’ of the EU) aggressively to strike down numerous Member State income tax rules on the ground that they were discriminatory.

On the face of it, this contrast is surprising. After all, the ECJ is dealing with fully sovereign countries, and taxation is one of the primary attributes of sovereignty. Moreover, the authority of the ECJ to strike down Member State direct taxes is unclear. The Treaty of Rome generally reserves competence in direct taxation to the Member States, and all EU-wide changes in direct taxation have to be approved unanimously by all 25 Member States. Nevertheless, the ECJ has since the 1980s interpreted the ‘four freedoms’ embodied in the Treaty of Rome (free movement of goods, services, persons and capital) to give it the authority to strike down direct tax measures that it views as incompatible with the freedoms.

The Supreme Court, on the other hand, has clear authority under the Supremacy Clause to strike down state laws that are incompatible with the Constitution. As Justice Oliver Wendell Holmes observed, the US will not be hurt if the power to review federal laws were taken away from the Court, but it could not survive if the Court lost its power over state legislation. Moreover, the states are not fully sovereign, and (unlike Member States that are represented in the EU Council), are not even directly represented in Congress, so that the Court could strike down their laws without (in most cases) expecting an outcry from the other branches of the federal government.

In light of the foregoing, *Comparative Fiscal Federalism: Comparing the European Court of Justice and the US Supreme Court’s Tax Jurisprudence* will focus on two intriguing aspects of importance to tax practitioners as well as policy makers:

What is the explanation for the contrast?
Given this divergence of political context, what can the ECJ and the Supreme Court learn from each other’s tax jurisprudence?

Forthcoming in April 2007, 508 pp., hardbound

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European Universities Cooperating on Taxes Series 13

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Taxation of Capital Gains under the OECD Model Convention
With Special Regard to Immovable Property

by Stefano Simontacchi

Increasing globalization and the related cross-border flows of capital resources has only increased interest in the taxation of transnational capital gains among practitioners and scholars. This is particularly true as it relates to investments in immovable property. As a consequence, Article 13 of the OECD Model Convention – covering capital gains – has emerged as one of the document’s key provisions. Despite this, international tax literature has devoted little attention to the systematic analysis of capital gains in relation to tax treaties. Stefano Simontacchi’s thorough and thoughtful examination of the ramifications of Article 13 addresses this “need to know” in a meaningful – and readily actionable – fashion.

Based on in-depth historical research, the book pays particular attention to the definition of capital gains falling within the scope of Article 13. It also thoroughly analyses the treaty regime applicable to gains derived from the alienation of both immovable property and shares of immovable property companies.

International tax professionals will quickly recognize Stefano Simontacchi’s book as an indispensable and highly accessible guide to an area of practice that continues to grow in scope and importance.

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Export Control Law and Regulations Handbook
A Practical Guide to Military and Dual-Use Goods, Trade Restrictions and Compliance

edited by Yann Aubin & Arnaud Idiart

Export control laws and regulations are the legal framework for countries around the globe to ensure world peace and stability and their importance in international trade is growing. The reasons behind this growth lie in the evolution of technology, the fact that increasing amounts of goods/services are subject to controls (such goods/services representing a very large segment of world trade), and the increasing threat linked to terrorism. Consequently, export control laws and regulations have become extremely important for those involved in the international trade of goods/services with a direct – or even indirect – military use.

Export control laws and regulations are complex, difficult to understand, and constantly evolving. Infringements can lead to very serious sanctions (civil, administrative, or criminal), and, not to be minimized, the risk of serious damage to the corporate image of one or more parties to a questionable transaction.

Yann Aubin and Arnault Idiart are involved in such issues on a day-to-day basis in their respective capacities as lawyer and export compliance officer within the European Aeronautics Defence and Space Company (EADS). They have gathered contributions from expert practitioners (EADS and Thalès as well as Hogan and Hartson LLP) and university scholars (Paris 11 Law School/Institute of Space and Telecommunications Law (IDEST) faculty and advanced students) to make the Export Control Handbook as useful as possible.

The Export Control Handbook provides a practical examination of the export/import control regimes of defense and dual use goods and services of a number of selected jurisdictions around the world (China; European Union; France; Germany; India; Italy; Japan; Russian Federation; Spain; United Kingdom; United States). The Handbook contains a very useful appendix including, among other things, compliance procedures and standard country-specific application (or related) forms.

The aim of each country-specific chapter of the Handbook is to provide actionable information designed to guide foreign entities wishing to undertake production in the jurisdiction (e.g., through a local subcontractor or a local subsidiary (which could be a joint venture)) in order to subsequently export that product anywhere in the world.

The Export Control Handbook is invaluable to any international trade professional (lawyer, compliance officer, etc.) or entity with a need to know the specific requirements to be followed in the jurisdiction in question for the efficient – and legally compliant – import or export of controlled military or dual-use goods or services.

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Labour Law in Italy
Second Revised Edition

by Tiziano Treu

This book covers the principles of Labour Law and Industrial Relations in Italy in a broad sense. After a General Introduction covering the general features, historical background and definitions, the book goes on to discuss the sources of labour law and industrial relations, and the organs instrumental in forming policy, such as governmental institutions. The main body of the work is divided into two parts. The first part deals with the individual employment relationship and discusses, among other things, labour contracts, the rights and duties of employees, and remuneration and benefits. The second part deals with collective labour relations, and focuses on trade unions' rights, collective bargaining and industrial conflict.

Contents: I. General Features. II. Definitions and Notions. III. The Historical Background. IV. Government Institutions and Their Functions. V. Sources of Labour Law. VI. Selected Bibliography.

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Labour Law in Great Britain

*Third Revised Edition*

*edited by Stephen Hardy*

Historically, Great Britain was the ‘workshop of the world’, as an exporter of labour. As liberal capitalism grew from the 1850s, the great British regulatory frameworks also began in the workplace. Consequently, since the 1960s employers, employees and their representatives alike have sought to understand, clarify and utilize the principles which make up labour law in the British workplace.

This monograph, part of the renowned International Encyclopaedia on Industrial Relations & Labour Law series, provides an analysis of the facets of laws governing the workplace in Great Britain. Whilst examining both UK Governmental employment initiatives and the EU’s pervasive social policies, a pathway guiding the reader towards the underlying notions, concepts and principles will be given. More significantly, an explanation of the phases of labour law from the laissez-faire to the regulatory, to the decentralized and towards more recently, Blair’s vision of ‘third way’ solutions, including new dispute resolution regimes, shall be provided. However, more importantly during this journey, the reader will be exposed to the contemporary key issues in British labour: who is an employee?; what contractual rights/obligations exist?; what forms of discrimination prevail?; how are employees safeguard from dismissal?; what collective rights are permitted?; and, what forms of legal redress apply?

To that end, this edition covers the reforms brought about by the Dispute Resolution Regulations 2004 (brought in compliance with the Employment Act 2002), the Disability Discrimination (Amendment) Act 2006, the Children & Families Act 2006, the revised Transfer of Undertakings (Protection of Employment) Regulations 2006, and the Employment Equality (Age Discrimination) Regulations 2006. Above all, what will be demonstrated is that in terms of labour law, Great Britain stands apart in its approach, principles and common law system handling strife in the workplace.

Author – Stephen Hardy LLB PhD FRSA MCIarb is an internationally recognized scholar; practising Barrister; government advisor; arbitrator; and lecturer/commentator/trainer in labour law.

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INDEX

A
Andersen Baasch, Camilla 8
Aubin, Yann 17
Avi-Yonah, Reuven S. 15

B
Bahar, Rashid 3
Basedow, Jurgen 9
Born, Gary B. 5

C
Civil Procedure Used for Enforcement of EC Competition Law by the English, French and German Civil Courts 10
Comparative Fiscal Federalism 15
A Comparative Study of Shareholders' Derivative Actions 2
Concise European Patent Law 13
Conflicts of Interest 3
Constitutional of 10 New EU Member States 11
Cross-Border Insolvency Law 4
Cumming, George 10

E
Export Control Law and Regulations Handbook 17

F
Fleuren, Joseph 11

H
Hacon, Richard 13
Hardy, Stephen 19
Hines, James 15

I
Idiart, Arnaud 17
International Civil Aviation Organization (ICAO) 1
International Civil Litigation in United States Courts, Fourth Edition 5
International Dispute Resolution in Latin America 7
Janal, Ruth 10

K
Knoops, Alexander Geert-Jan 14
Kortmann, Constantijn 11

L
Labour Law in Great Britain 19
Labour Law in Italy 18
Lang, Michael 15
Leathley, Christian 7
Li, Xiaoning 2
<table>
<thead>
<tr>
<th>M</th>
<th>V</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managing Business Disputes in Today's China</td>
<td>6</td>
</tr>
<tr>
<td>Moser, Michael J.</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Voermans, Wim</td>
</tr>
<tr>
<td></td>
<td>Weber, Ludwig</td>
</tr>
<tr>
<td></td>
<td>Wessels, Bob</td>
</tr>
<tr>
<td>P</td>
<td></td>
</tr>
<tr>
<td>Pagenberg, Jochen</td>
<td>13</td>
</tr>
<tr>
<td>Private Enforcement of EC Competition Law</td>
<td>9</td>
</tr>
<tr>
<td>Private International Law and the Internet</td>
<td>12</td>
</tr>
<tr>
<td>R</td>
<td></td>
</tr>
<tr>
<td>Rutledge, Peter R.</td>
<td>5</td>
</tr>
<tr>
<td>S</td>
<td></td>
</tr>
<tr>
<td>Simontacchi, Stefano</td>
<td>5</td>
</tr>
<tr>
<td>Spitz, Brad</td>
<td>10</td>
</tr>
<tr>
<td>Svantesson, Dan Jerker B.</td>
<td>12</td>
</tr>
<tr>
<td>T</td>
<td></td>
</tr>
<tr>
<td>Taxation of Capital Gains under the OECD Model Convention</td>
<td>16</td>
</tr>
<tr>
<td>Theory and Practice of International and Internationalized Criminal Proceedings</td>
<td>14</td>
</tr>
<tr>
<td>Thevenoz, Luc</td>
<td>3</td>
</tr>
<tr>
<td>Treu, Tiziano</td>
<td>18</td>
</tr>
<tr>
<td>U</td>
<td></td>
</tr>
<tr>
<td>Uniform Application of the International Sales Law</td>
<td>8</td>
</tr>
</tbody>
</table>
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