Kingdom's eighteenth century "Gothick prudence, a strength born of experience and of history and with a logic of its own". There is also a sharp section on the Consent of Parliament, where Snape lays about him, striking at almost everyone who has participated in the process for failing to realise that the role of the House is simply to provide what Manin again (*Principles of Representative Government* at p. 326) has described as "argumentative scrutiny". Although the relationship between the government and the Commons is portrayed initially as one of tension, Snape does later suggest that this may be less so under the Coalition (p. 217). He concludes that this is matter for a revived and reinvigorated House of Commons and a much reformed Committee system – certainly not the House of Lords, as suggested by Chris Wales and Malcolm Gammie. This is followed by brief sections on presentation and delivery.

In chapter 5 Snape explains how the corporation tax base embodies a particular ideology of the relationship between the state and the corporate sector. This is an area with detailed discussions of instability and complexity, with John Cullinane much cited. The section on the prioritisation of the political values takes us back to the values of efficiency and fairness. Snape concludes that the values represent a consensus around the imperative of economic growth, around the importance of fairness and, in the code's shifting nature and constant change, a series of more or less prudential responses to the contingencies of a changing world. "If politics really is about governing then corporate tax reform is about management. The world is too uncertain London's financial markets at once too fragile and too valuable to the present ideological consensus for it to be otherwise." (p. 210)

Despite the tone of many of the passages used in this book review, the conclusions in chapter 6 are mildly optimistic. So the incremental nature of the reform of corporate tax remains a source of strength, as it involves the constant re-evaluation of political possibilities p. 215). Snape's (almost) final provocative remark is that lawyers have tended to ignore the emphasis on fairness.

Clearly Dr Snape wishes us, his readers and his students, to look at the tax law in a fresh way. In this he succeeds. There is scarcely a page without a provocative thought.

JOHN TILEY
QUEENS' COLLEGE

Tax, Law and Development. By YARIV BRAUNER and MIRANDA STEWART (eds). [Cheltenham: Edward Elgar. 2013. 416. pp. Hardback £95. ISBN 978-0-85793-001-9.]

ON opening this volume, one is immediately struck by the impressive cast of contributors from six continents, as well as the inherent and contemporary interest of the interlinked topics covered. On further reading, the overall effect brings to mind a musical supergroup. The output is inevitably vital and important, even if listening to an entire album in one sitting is not always the most fluent experience. As we shall see, this is not altogether a criticism.

The tightly written introductory chapter one is quite explicit about the need to balance a healthy diversity of voices with certain points of editorial consensus on the interaction of tax, law and development. If anything, the

editors tend towards the former, calling for "dominant normative approaches" to be supplanted by "contextualized, diverse, partial and incremental tax law reform approaches". This scepticism of one-size-fits-all solutions is rather exciting for the reader and also reflects the sheer variety of considerations raised by the authors. The twin aims for developing countries of encouraging foreign direct investment (FDI) and increasing tax revenues might be in conflict, depending on the extent to which the two are thought to be correlated at all. The attractions of conventional neoliberal strategies of broadening the tax base, lowering tariffs, imposing a VAT and accommodating mobile capital might be contested, as might arguments around international co-operation, democratic participation, tax competition, justice and institutional design.

Part II of the book, which examines the "tragic choices" raised by attempts to encourage FDI with preferential tax regimes, illustrates both these tensions and the partial success of this volume in drawing out their full implications. In his theoretical but accessible chapter two, Yariv Brauner examines the traditional justifications for tax incentives and finds them wanting. In particular, he claims that developing countries treat incentives less as an opportunity and more as a shield so as "not to be disadvantaged vis-à-vis their neighbors". The subsequent chapter by Tsilly Dagan looks more at the democratic and redistributive consequences of jurisdictions competing for tax revenues. The conceptual shift from tax doctrines as framing and reflecting a national community towards a simple struggle for new capital and residents is highlighted with especial concern. Chapter four, by Tracy Gutuza, uses the example of the preferential tax regime offered to headquarter companies in South Africa to illustrate that the consequences of incentives may not be what they initially seem. The analysis is fairly technical at points but shows that southern Africa as a whole may lose tax revenues from the headquarter scheme. Luís Eduardo Schoueri offers a different perspective in chapter five, arguing that tax incentives could represent and support the capacity of governments to decide their own rules within the jurisdiction delineated by tax treaties. Although Schoueri and the other contributors to Part II cross-cite each other to some extent, this is one of a handful of instances in the volume where the contradictions and disagreements between chapters might have been developed even more fully.

The same combination of deeply considered writing and a somewhat exploratory approach is found equally in Part III, which presents a series of sustained arguments against over-standardised approaches to tax and development policy. In chapter six, Ana Paula Dourado draws on legal pluralism scholarship and a range of other jurisprudential material to demonstrate the need to take local conditions into account even – or especially – in the process of imposing internationally recognised solutions in a given tax jurisdiction. Wei Cui takes a more historical approach in chapter seven, providing a fascinating description of de- and re-centralisation in China over the last four decades. The distinction of this chapter is in spelling out complexity from an apparently simple story, and also in showing how dysjunctions between the control of tax and spending might explain the present financial overexposure of many Chinese local authorities. In chapter eight, Lisa Philipps takes a provocative perspective on international efforts to encourage transparency in the reporting of tax concessions. Transparency is one of those concepts that seems impossible to argue against, but as Philipps explains it may not be the most pressing priority for understaffed revenue agencies in developing countries. The interesting characteristic of all three essays in this Part is that they use theoretical

arguments to unsettle widely-held assumptions, an obvious technique for which there yet remain plenty of further opportunities in the tax field.

A similar project is pursued by Anthony Infanti in the first contribution to Part IV of the volume, which is concerned with redistribution and aid. The author doubts the usefulness of purely financial methods of measuring development, preferring Amartya Sen's emphasis on fostering human capability. This encourages a richer discussion and locates tax as only part of a broader development problem. In some ways this chapter nine is difficult to square with the overall contextual approach of the editors, the author's special concern with disadvantaged populations within states being a key example of an idea that could be applied to developing and developed nations without discrimination. In chapter ten Charlene Luke explores the tensions raised by microfinance projects and their interactions with the US charity rules. She acknowledges the attraction of schemes that seem to embody self-reliance but notes that the term microfinance covers a multitude of different phenomena, the effectiveness of which is not uniformly obvious.

Part V presents a variety of perspectives on international co-operation. Pasquale Pistone, in chapter eleven, pursues the familiar theme whether the influential OECD model tax convention offers the best deal where the contracting parties are at different stages of development. The argument is fairly technical for non-specialists, but the essence is that a change in the method of preventing double taxation might rebalance the prevailing bias towards capital exporting countries. Chapter twelve, by Allison Christians, is more immediately accessible and explains how tax activists have used the procedural notion of transparency as an instrument of substantive political goals. On a deeper level, the author questions how tax subjects are represented in international bodies and how tax elites might be persuaded to prioritise policies of broader appeal and benefit. Once again there is an interesting contrast with the argument of Philipps in chapter eight, which might perhaps be drawn out in the course of further work. In the final chapter, thirteen, Miranda Stewart echoes her work elsewhere on information networks in international tax, but here concentrates on the exchange of information between tax authorities. She draws on Robert Baldwin to assess the legitimacy of this fast-changing aspect of tax administration, and also questions the effectiveness of information exchange in raising additional revenues.

The overall impression is of a series of essays teeming with ideas, some more well-disciplined than others and not ultimately supporting a unified programme for reform. This feeling of creative chaos is hardly countered by the occasional haphazardness in spell-checking or the methodologies that vary from theoretical economics, legal philosophy and histories to more conventional textual analyses. The implied reader is for the most part an interested and intelligent bystander, but occasionally turns into an international tax expert, even within chapters. As mentioned above, agreements, disagreements and overlaps between authors are sometimes explored, sometimes mentioned and sometimes overlooked. This makes a cover-to-cover reading of the book rather a disjointed experience, although in balance the chapters are self-contained and manageable in size, allowing the reader to dip in and out at pleasure.

The kaleidoscopic turn to *Tax Law and Development* might, nevertheless, be seen as a blessing in disguise. The volume is not an organised polemic but a map of some important and pioneering contemporary tax scholarship. As such, it is a privilege to peer in and to take a look at this cutting edge. The process of

raising a whole series of questions about tax, law and development without framing them in a dogmatic way or purporting to provide definitive answers also demonstrates a certain intellectual generosity. Indeed, it is difficult to read these studies without developing one's own ideas for future work, whether theoretical or in an empirical tradition itself not well represented in the volume.

The various contributions are also united by a sense of driving importance. The authors are writing on questions that they believe matter, in the shadow of one of the more unpredictable periods in recent tax and economic history. The common editorial themes of tax competition, contextual approaches to policy, tax equity and international co-operation are also quite genuine and inform the volume throughout. On balance, those looking for the architecture of a symphony or the sustained anger of a punk band will be disappointed. For the rest of us, this is certainly a supergroup worth investigating.

DOMINIC DE COGAN AND PHILIP MILES
BIRMINGHAM LAW SCHOOL

International Criminal Procedure: The Interface of Civil Law and Common Law Legal Systems. By LINDA CARTER and FAUSTO POCAR (eds.) [Cheltenham: Edward Elgar, 2013. 272 pp. Hardback £80. ISBN 978-0-85793-957-9.]

IN 1999, I had the opportunity to meet George Soros, the well-known financier and philanthropist. When Soros asked me about my profession, I puffed out my chest and proudly told him that I was a prosecutor at the United Nations International Criminal Tribunal for the Former Yugoslavia ("ICTY"). The great man was silent for a moment and then he burst my bubble with a single question: "Don't you think," Soros asked, "that it's really a long, slow, cumbersome process?"

Soros was right fourteen years ago and he is right today. The development of fair, effective and efficient procedures for the investigation and prosecution of complex international crimes remains one of the great challenges for practitioners in this field. International criminal courts frequently receive valid criticism that trials are too long and too slow, that procedural "reforms" undermine the rights of accused to fair and expeditious proceedings, that decisions and judgements are so technical and complex that victim communities cannot understand them, and that international criminal tribunals are too expensive. Thus, court officials continue to search for methods, structures and procedures that better balance all of the interests at stake.

Fortunately, international lawyers now have a new resource to assist them. In *International Criminal Procedure: The Interface of Civil Law and Common Law Legal Systems* ("ICP"), Professors Linda Carter and Fausto Pocar (who serves as a judge at the ICTY) have gathered an impressive group of scholars and practitioners to discuss six of the most complex procedural challenges in international criminal law. While all major legal systems protect the same fundamental rights, the procedures for implementing these rights vary between legal systems and between international criminal tribunals. The chapters in the ICP focus on these different procedural mechanisms and explain the philosophical and functional reasons for them. The authors describe how the efforts of international tribunals to blend the common law "adversarial" system and