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MYRES S. McDOUGAL DISTINGUISHED LECTURE

GLOBAL HUMAN RIGHTS: CHALLENGES AND PROSPECTS

..... *C. Clyde Ferguson* 367

Professor Ferguson, in the third annual Myres S. McDougal Distinguished Lecture, discusses two basic theoretical problems in global human rights: whether there is an international basis for a consensus on human rights; and the selection of a suitable "organizing principle" for declaring the substance of those rights. Despite the difficulties involved in establishing a true universal basis for these rights, and determining the form these rights will take, Professor Ferguson finds a rising tide of hope in the increasing recognition that there is an irreducible minimum of rights which attach to people as human beings

ARTICLES

THE EUROPEAN COURT OF JUSTICE JUDGMENT IN UNITED BRANDS: EXTRATERRITORIAL JURISDICTION AND ABUSE OF DOMINANT POSITION

..... *Joseph Jude Norton* 379

Over the past few years, the Commission of the European Communities and the European Court of Justice have begun to establish a body of antitrust law based on Articles 85 and 86 of the Treaty of Rome. The decision in *United Brands*, announced by the Court of Justice in February 1978, provides one of the clearest expositions to date of the article 86 concept of "abuse of a dominant position." The factual situation of *United Brands* enabled the Commission and the Court of Justice to be in substantial agreement in finding an abuse of a dominant position on the market, and provided the Court with an opportunity to further define the elements necessary for an enterprise to be in a dominant position and to be abusing that position. This article examines the extraterritorial extension of jurisdiction of EEC antitrust laws to non-Community enterprises and studies the evolution of the concept of "abuse of a dominant position" from its origins through the decision in *United Brands*.

MANAGEMENT SERVICES AGREEMENTS WITH A FOREIGN PARENT CORPORATION AND THE INCOME SOURCE DETERMINATION RULES

..... *John L. Ruppert* 415

In this article, the author identifies and discusses the procedures that may be easily implemented by related corporations to minimize the possibility of United States source income recognition or double taxation. The implementation of these suggested procedures,

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which will, in most cases, entail little additional preparation, should prepare taxpayers for, if not protect them from, Internal Revenue Service scrutiny of parent-subsidiary management services agreements under sections 861-864 of the Internal Revenue Code.

FOREIGN-TRADE ZONES: SUB-ZONES, STATE TAXATION, AND STATE LEGISLATION

..... *Jesse J. Atkins, III* 445
Stephen J. Doyle
Walter D. Schwidetzky

In recent years, the advantages of foreign-trade zones in reducing certain costs associated with international trade have attracted increasing interest. The resurgent popularity of foreign-trade zone use as a means of avoiding or deferring United States customs duties has not, however, been entirely free from controversy. This article presents a discussion of the crucial and frequently troublesome topics of sub-zones, state taxation, and state legislation as each relates to the establishment and operation of foreign-trade zones.

STUDENT COMMENT

THE I.R.S. AND THE FOREIGN TAX CREDIT: THE RESTRICTIVE VIEW OF REVENUE RULING 78-61

..... *James J. Dufficy* 475

In Revenue Ruling 78-61, the Internal Revenue Service denied a tax credit allowed by § 901 of the Internal Revenue Code for an Ontario (Canada) mining tax. This comment analyzes the ruling in the light of judicial interpretation of § 901 to determine whether a foreign tax levied on either gross income or a particular facet of an operation would be creditable under the foreign tax credit provision of the Code.

CASE COMMENT

HARD TIMES FOR BOUNTY HUNTERS: Zenith Radio Corp. v. United States, 98 S. Ct. 2441 (1978)

..... *Dwight C. Seeley* 487

The United States Supreme Court has recently rejected a claim for countervailing duties against imported Japanese products. The decision followed a judicial review of a negative decision by the Treasury Department. This case comment analyzes the history, economic theory, and statutory interpretation on which the decision was based. The Court did not articulate the guidelines for obtaining a countervailing duty, nor did it spell out its economic reasoning, but it unanimously upheld the longstanding Treasury regulation limiting recoveries to situations where a country rebates taxes in excess of those originally imposed on domestic goods. The author concludes that the decision might have relied more on current world trade theories than on legal technicalities.

