

Index

A

ACCOUNTABILITY

See Corporate Social Responsibility and Role of Lawyer

ACCOUNTING AND

ACCOUNTING STANDARDS

Establishing an extraterritorial presence, accounting and audits, **2:79; 2:80**

Foreign Corrupt Practices Act, **12:148**

Harmonizing, and securities regulation, **12:31 to 12:38**

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, **12:73**

Trends in international securities regulation, **12A:24**

ACQUISITIONS

Foreign direct investment, **23:20**

ACT OF STATE DOCTRINE

Antitrust law application, **13:22**

AFRICA

International commercial arbitration, **8:157**

ALIEN TORT CLAIMS ACT

Corporate social responsibility and role of lawyer, **1:20**

ANGUILLA

Life insurance, **11:36**

ANTIBOYCOTT LAWS

U.S. laws. See Boycotts

ANTIDUMPING AND COUNTERVAILING DUTIES

Antidumping and Countervailing Duty Handbook, **App 16E**

ANTIDUMPING AND COUNTERVAILING DUTIES —Cont'd

Department of Commerce

Antidumping Questionnaire, **App 16F**

Regulations for Antidumping and Countervailing Proceedings (19 C.F.R. Part 351), **App 16D**

European Union Antidumping and Antisubsidy Proceedings (Reported as of 31 December 1996), **App 16C**

Survey of U.S. relief mechanisms, generally, **16:3 to 16:6**

U.S. Antidumping and Countervailing Duty Investigations, **App 16B**

ANTIFRAUD

Extraterritorial application of anti-fraud provisions of U.S. securities laws, **12:133**

ANTITRUST LAWS

Generally, **7:1**

China's Anti - Monopoly Law, **7:4**

Competition rules in European Union, **7:3**

Compliance, international, **7:5**

Effects test of jurisdiction

Case law, **13:3**

Consistent standard of effect, **13:6**

Jurisdictional problems, **13:3 to 13:7**

Restatement, **13:7**

Sherman Act Section 7, **13:4 to 13:7**

U.S. exporters, **13:5**

Five-step method of jurisdiction

Application of five-step rule, **13:10 to 13:14**

ANTITRUST LAWS—Cont'd

- Five-step method of jurisdiction
 - Cont'd
 - Balancing test and conflict of laws, **13:9**
 - Conflict of laws absent, effect of five-step rule, **13:11**
 - Conflicting substantial national interests, **13:13**
 - General rule of antitrust jurisdiction, **13:14**
 - Insubstantial interest of nation, effect of five-step rule, **13:12**
 - Jurisdictional problems, **13:8 to 13:14**
 - Proposed simplified balancing test, **13:8**
 - U.S. commerce, effect of five-step rule, **13:10**
- Foreign trade and economic injury, U.S. relief mechanisms, **16:18**
- International antitrust laws. See entries throughout this heading
- Jurisdictional problems
 - Generally, **13:1**
 - Effects test of jurisdiction, above
 - Extraterritorial discovery, **13:25**
 - Five-step method of jurisdiction, above
 - Foreign party's standing to sue, **13:2**
 - Forum non conveniens, **13:15**
 - Sovereignty defenses, below
 - Venue and personal jurisdiction, **13:24**
- Sentencing of organizations, U.S. Sentencing Commission guidelines, **App 7A**
- Sovereignty defenses
 - Generally, **13:16**
 - Act of state doctrine, **13:22**
 - Commercial exception to sovereign immunity, **13:18**
 - International law exception to sovereign immunity, **13:19**
 - Sovereign immunity, generally, **13:17 to 13:22**
 - Suits involving United States and sovereign immunity, **13:21**

ANTITRUST LAWS—Cont'd

- Technology licensing, international Department of Justice guidelines, **6:13**
- Transnational
 - Franchising, **5:8; 5:29; 5:40**
 - U.S. antitrust laws, **7:2**

APPRAISAL

- Corporate social responsibility and role of lawyer, **1:23**

APPROVAL

- Foreign direct investment, **23:15**

ARAB BOYCOTT

- Generally, **17:2 to 17:5**
- Arab boycott laws, **17:2**
- Documentation, **17:3**
- Removal from the blacklist, **17:4**
- U.S. policy, **17:5**

ARBITRATION

- See International Commercial Arbitration

ARGENTINA

- International
 - Commercial arbitration, **8:86**
 - Securities regulation, **12A:7**
 - Technology licensing, **6:26 to 6:28**

ARMS EXPORT CONTROL ACT

- Generally, **19:39**

ASIA

- International commercial arbitration, **8:139 et seq.**

ATTORNEYS

- See Corporate Social Responsibility and Role of Lawyer

ATTORNEYS FEES

- Foreign Corrupt Practices Act, **18:35**

AUDITING PROCEDURES

- Establishing an extraterritorial presence, accounting and audits, **2:79; 2:80**
- Harmonizing, and securities regulation, **12:31 to 12:38**
- Trends in international securities regulation, **12A:25**

INDEX

AUSTRALIA

- Capital markets, **12:20**
- Insider trading regulation in, **12:44**
- International securities regulation, **12A:9**
- National character of capital markets, **12:20**
- Take-over regulation, **12:50**
- Transnational franchising, pre-sale disclosure requirements, **5:19**

B

BAHAMAS

- Life insurance, **11:25; 11:26**

BANKRUPTCY

- See Transnational insolvency, Foreign bankruptcies
- Convention on International Aspects of, **App 9A**

BANKRUPTCY ABUSE AND CONSUMER PROTECTION ACT OF 2005

- See Transnational Insolvency

BARBADOS

- Life insurance, **11:27; 11:28**

BERMUDA

- Life insurance, **11:29; 11:30**

BILATERAL INTERNATIONAL INVESTMENT TREATIES

- Foreign direct investment, **23:25 to 23:31**

BLACKLIST

- Removal from Arab boycott, **17:4**

BOARD OF DIRECTORS

- Choice of business entity abroad (Germany and European Union), **22:32**
- Establishing an extraterritorial presence, **2:30 et seq.**

BOARD OF MANAGEMENT

- Choice of business entity abroad (Germany and European Union), **22:42 to 22:44**

BOND ISSUES

- Regulation of international bond issues, **12:7**

BORROWERS

- Public and private, international market in debt securities, **12:5**

BOYCOTTS

- Generally, **17:1 to 17:31**
- Arab boycott
 - Generally, **17:2 to 17:5**
 - Blacklist, removal from, **17:4**
 - Boycott laws, **17:2**
 - Documentation, **17:3**
 - U.S. policy, **17:5**
- Background and summary, **17:1**
- Export Administration Act. U.S. antiboycott laws, below
- Internal Revenue Code, letters of credit, **17:27**
- Letters of credit
 - Generally, **17:27 to 17:29**
 - Application of Export Administration Regulations and Internal Revenue Code to, **17:27**
 - Prohibited clauses in, and acceptable alternatives, **17:28**
 - Sanctioned clauses in, **17:29**
 - U.S. antiboycott laws, generally, **17:27 to 17:29**
- Penalties
 - Export Administration Act, **17:22**
 - Tax Code: "International Boycott Determinations," **17:25**
- Reporting requirements
 - Export Administration Act, **17:19 to 17:21**
 - Tax Code: "International Boycott Determinations," **17:26**
- Reporting requirements for U.S. companies, **17:1**
- Summary, **17:1**
- Tax Code
 - "International Boycott Determinations"
 - agreements to comply with boycott, **17:24**
 - penalties, **17:25**
 - reporting requirements of, **17:26**

BOYCOTTS—Cont'd

Tax Code—Cont'd
 “International Boycott Determinations”—Cont'd
 U.S. antiboycott laws, generally, **17:23 to 17:26**
 Letters of credit, **17:27**
 U.S. antiboycott laws
 Actus reus, enforcement actions as reported by courts, **19:44**
 Compliance program, **17:31**
 Enforcement actions as reported by courts, **19:57**
 Export Administration Regulations, letters of credit, **17:27**
 Export Control Act of 2018
 generally, **17:7 to 17:22**
 boycott-related requests, **17:20; 17:21**
 discrimination, **17:10**
 document requirements, **17:14**
 exceptions to prohibitions, **17:12 to 17:18**
 export requirements, **17:16**
 furnishing information, **17:11**
 general scope of antiboycott provisions, **17:7**
 import requirements, **17:13**
 local law, **17:18**
 penalties, **17:22**
 prohibited activities, passive and active compliance, **17:8 to 17:11**
 refusal to do business, **17:9**
 reporting requirements, **17:19 to 17:21**
 unilateral and specific selection, **17:15**
 visa requirements, **17:17**
 Export controls and compliance, **19:36; 19:44; 19:57**
 Historical background to, **17:6**
 In overseas operations, examples of, **17:30**
 International Boycott Report, **App 17A**
 Letters of credit, above
 Penalties, above
 Reporting requirements, above

BOYCOTTS—Cont'd

U.S. antiboycott laws—Cont'd
 Tax Code: “International Boycott Determinations,” above

BRAZIL

International
 Commercial arbitration, **8:87**
 Securities regulation, **12A:8**
 Technology licensing, **6:23 to 6:28**
 Transnational franchising, pre-sale disclosure requirements, **5:16**

BRUSSELS CONVENTION

Convention on Jurisdiction and Enforcement of Judgments (Brussels Convention), **3A:12; 3A:13; App 3A**

BRUSSELS REGULATION

Transnational contracts, **3A:14**

BULGARIA

U.S.-Bulgaria Double Taxation Treaty, **App 10H**

C

CALIFORNIA

Life insurance, **11:15**

CANADA

Insider trading regulation in, **12:43**
 International commercial arbitration, **8:84**
 Take-over regulation, **12:51**
 Transnational franchising, pre-sale disclosure requirements
 Generally, **5:10**
 Alberta, **5:11**
 Ontario, **5:12**
 Quebec, **5:13**

CAPITAL MARKETS

International markets. See International Capital Markets
 National character
 Generally, **12:11 to 12:20**
 Australia, **12:20**
 France, **12:15**
 Germany, **12:14**
 Hong Kong, **12:18**

INDEX

CAPITAL MARKETS—Cont'd

National character—Cont'd

Italy, **12:17**

Japan, **12:12**

Mexico, **12:19**

Netherlands, **12:16**

United Kingdom, **12:13**

United States, **12:11**

CAPITALIZATION

Choice of business entity abroad
(Germany and European Union)

Corporate entities, **22:20; 22:21;**
22:38; 22:53

Partnership entities, **22:62; 22:72;**
22:80

Withdrawal of minimum
capitalization amount, **22:86**

CARIBBEAN

International commercial arbitration,
8:85

CAUX ROUND TABLE PRINCIPLES FOR BUSINESS

Corporate social responsibility and
role of lawyer, **App 1D**

CAYMAN ISLANDS

Life insurance, **11:31; 11:32**

CERES PRINCIPLES

Corporate social responsibility and
role of lawyer, **App 1F**

CHAPTER 15

See Transnational Insolvency

CHARITABLE PURPOSE

See Philanthropy (American
Corporations Worldwide)

CHINA

Anti - Monopoly Law, **7:4**

Antitrust laws, **7:4**

International commercial arbitration,
8:148 to 8:150

Transnational franchising, **5:22**

CHOICE OF BUSINESS ENTITY ABROAD (GERMANY AND EUROPEAN UNION)

Generally, **22:1 to 22:92**

CHOICE OF BUSINESS ENTITY ABROAD (GERMANY AND EUROPEAN UNION)—Cont'd

Benefit of European Community,
22:87

Board of directors, **22:32**

Board of management, **22:42 to**
22:44

Capitalization

Corporate entities, **22:20; 22:21;**
22:38; 22:53

European company, **22:53**

Partnership entities, **22:62; 22:72;**
22:80

Withdrawal of minimum
capitalization amount, analy-
sis, **22:86**

Civil law environment, **22:89**

Codes referenced, listing, **App 22A**

Commercial law, selected basic
principles, **22:2 to 22:15**

Construction consortium, **22:66**

Contractual joint ventures, **22:66**

Contributions in kind, capitalization,
22:21

Corporate actors

European company, **22:54; 22:55**

Management, **22:41**

Managing director, **22:26**

Shareholder meeting, **22:26; 22:41**

Supervisory board, **22:41**

Corporate entities

AG (corporation), legal character,
22:35

Applicable law, **22:18; 22:36;**
22:50

Board of directors, **22:32**

Board of management, **22:42 to**
22:44

Capitalization, **22:20; 22:21;**
22:38; 22:53

Common rules for one and two tier
structure, **22:56**

Contributions in kind, capitaliza-
tion, **22:21**

Control by quota holders over
management, **22:30**

Corporate actors, **22:26; 22:41;**
22:54; 22:55

**CHOICE OF BUSINESS ENTITY
ABROAD (GERMANY AND
EUROPEAN UNION)—Cont'd**

Corporate entities—Cont'd
 Council, **22:55**
 Facultative and mandatory
 supervisory board, **22:31**
 Formation, **22:19; 22:37; 22:51**
 GmbH, limited liability company
 (LLC), **22:16**
 Legal character, **22:17; 22:49**
 Legal representative, board of
 management, **22:42**
 Limited liability, **22:33; 22:46**
 LLC and U.S. style board of direc-
 tors, **22:32**
 Management, **22:41; 22:54**
 Managing director, **22:26; 22:27;**
 22:29
 Mandatory supervisory board,
 22:45
 Minimum capitalization, **22:20;**
 22:53
 Publication, **22:22; 22:39; 22:52**
 Quota holder and rights among
 quota holders, **22:23**
 Quotas, **22:23 to 22:25; 22:30**
 Registration, **22:22; 22:39; 22:52**
 Rights of and between quota hold-
 ers, **22:25**
 Service agreements, **22:28; 22:43**
 Shareholders
 meeting, **22:26; 22:41; 22:54;**
 22:55
 rights, **22:40**
 Societas Europaea (European
 Company), **22:48**
 Supervisory board, **22:31; 22:41;**
 22:45; 22:54
 Third parties, **22:29; 22:44**
 Transfer of LLC quotas, **22:24**
 Winding up, **22:34; 22:47**
 Council
 Corporate entities, **22:55**
 European company, **22:55**
 European Council Regulations and
 Directives, listing of referenced
 codes, **App 22A**

**CHOICE OF BUSINESS ENTITY
ABROAD (GERMANY AND
EUROPEAN UNION)—Cont'd**

European Economic Interest Group-
ing (EEIG), **22:76**
Facultative and mandatory
supervisory board, **22:31**
GbR (Civil Code Partnership), **22:58**
German Codes and other language
materials, listing of referenced
codes, **App 22A**
Gesellschaften des Zivilrechts (Civil
Law Societies), **22:3**
GmbH, limited liability company
(llc), **22:16**
GmbH & Co. KG (Limited Liability
Limited Partnership) (LLLP),
22:83
Handelsregister (commercial regis-
try), **22:14**
Horizontal relationship, interplay
between different German
codes, **22:91**
Joint representation, **22:63**
Joint ventures, partnership entities,
22:66
Kaufleute (sophisticated persons),
22:11 to 22:13
KG (limited partnership), **22:74**
Korperschaften (corporate entities),
22:5
Legal representative
 Generally, **22:9; 22:10; 22:27 to**
 22:29; 22:42; 22:44
 Vis-a-vis third parties, **22:7**
Limited liability, **22:33; 22:46**
Listing of referenced codes, **App 22A**
LLC and U.S. style board of direc-
tors, **22:32**
Management
 Corporate actors, **22:41**
 European company, **22:54**
Managing director, **22:26; 22:27;**
 22:29
Mandatory supervisory board, **22:45**
Minimum capitalization
 Corporate entities, **22:20**
 European company, **22:53**

INDEX

CHOICE OF BUSINESS ENTITY ABROAD (GERMANY AND EUROPEAN UNION)—Cont'd

- Minimum capitalization—Cont'd
 - Withdrawal, analysis of choice,
22:86
- OHG (commercial trade partnership),
22:68
- Organ / organhaftung liability
concept, **22:6 to 22:10**
- Partnership entities
 - Applicable law, **22:60; 22:70;
22:78**
 - Capitalization, **22:62; 22:72;
22:80**
 - Commercial law, selected basic
principles, **22:4**
 - Consideration of, **22:88**
 - Construction consortium, **22:66**
 - Contractual joint ventures, **22:66**
 - European Economic Interest
Grouping (EEIG), **22:76**
 - Formation, **22:61; 22:71; 22:79**
 - GbR (Civil Code Partnership),
22:58
- Joint
 - representation, **22:63**
 - ventures, **22:66**
- KG (limited partnership), **22:74**
- Legal character, **22:59; 22:69;
22:77**
- OHG (commercial trade partner-
ship), **22:68**
- Personal liability, **22:64**
- Professionals, **22:67**
- Publication, **22:62; 22:72; 22:80**
- Registration, **22:62; 22:72; 22:80**
- Representation vis a vis third par-
ties, **22:63**
- Representative, **22:73; 22:81**
- Silent partnership, **22:75**
- Stille Gesellschaft (silent partner-
ship), **22:75**
- Unlimited liability, **22:82**
- Winding up, **22:65**
- Personal liability
 - Legal representative, **22:9**
 - Partnership entities, **22:64**

CHOICE OF BUSINESS ENTITY ABROAD (GERMANY AND EUROPEAN UNION)—Cont'd

- Personengesellschaften (partnership
entities), **22:4**
- Professionals, partnership entities,
22:67
- Publication
 - Corporate entities, **22:22; 22:39**
 - European company, **22:52**
 - Partnership entities, **22:62; 22:72;
22:80**
- Quota holder and rights among quota
holders, **22:23**
- Quotas, **22:23 to 22:25; 22:30**
- Registration
 - Corporate entities, **22:22; 22:39**
 - European company, **22:52**
 - Partnership entities, **22:62; 22:72;
22:80**
- Relevance of legal representative
vis-a-vis third parties, **22:8**
- Representation vis-a-vis third parties,
22:6 to 22:10
- Representative
 - Legal representative, above
 - Partnership entities, **22:73; 22:81**
- Selected basic principles of com-
mercial law, **22:2 to 22:15**
- Service agreements, **22:28; 22:43**
- Shareholders
 - Meeting
 - corporate actors, **22:26; 22:41**
 - European company, **22:54;
22:55**
 - Rights, **22:40**
- Silent partnership, **22:75**
- Societas Europaea (European
Company), **22:48**
- Societies, **22:3**
- Stille Gesellschaft (silent partner-
ship), **22:75**
- Supervisory board
 - Corporate actors, **22:41; 22:54**
 - Corporate entities, **22:31**
 - European company, **22:54**
 - Mandatory, **22:31; 22:45**
- Third parties, **22:6 to 22:10; 22:29;
22:44**

**CHOICE OF BUSINESS ENTITY
ABROAD (GERMANY AND
EUROPEAN UNION)—Cont'd**

Transfer of LLC quotas, **22:24**
 Unlimited liability, **22:82**
 Vertical relationship, interplay
 between German and European
 law, **22:90**
 Winding up
 Corporate entities, **22:34; 22:47**
 German law, **22:15**
 Partnership entities, **22:65**
 Withdrawal of the minimum
 capitalization amount, **22:86**

CHOICE OF LAW CLAUSES

Generally, **3A:1**
 Arbitration clauses
 Generally, **3A:8**
 Federal court decisions, **3A:10**
 State court decisions, **3A:10**
 Supreme Court decisions, **3A:9**
 Contracts with choice of law and
 forum clauses, **3A:3**
 U.S. law and practice
 Generally, **3A:2 to 3A:7**
 Judicial decisions, **3A:6**
 Restatement (Second) of Conflict
 of Laws, **3A:4**
 Statutory developments, **3A:7**
 Uniform Commercial Code, **3A:5**

**CHOOSING BUSINESS ENTITIES
ABROAD**

Extraterritorial presence. See
 Establishing an Extraterritorial
 Presence
 Germany and European Union. See
 Choice of Business Entity
 Abroad (Germany and European
 Union)

CIVIL LAW JURISDICTION

Corporations, joint stock companies,
 and share companies, **2:13 et**
 seq.
 Employee incentives, **2:77**
 General and limited partnerships,
 2:42; 2:44; 2:48; 2:51

**CIVIL LAW JURISDICTION
—Cont'd**

Limited liability companies, **2:55;**
 2:57; 2:59; 2:61; 2:63; 2:65;
 2:67
 Transnational contract law,
 precontractual process
 Generally, **4:9 to 4:13**
 France, **4:9; 4:10**
 Germany, **4:12; 4:13**
 Italy, **4:11**
 Letter of intent more likely to be
 enforced as complete agree-
 ments
 civil law countries, **4:23**
 Precontractual documents that con-
 template subsequent
 contracts, **4:10; 4:13**

CIVIL LITIGATION

Convention on Jurisdiction and Rec-
 ognition and Enforcement of
 Judgments in Civil and Com-
 mercial Matters, **App 3C**
 Council of Europe Civil Law
 Convention on Corruption, **App**
 18D
 European treaties on civil procedure,
 European Union, **4A:6**
 Export violations, enforcement
 actions as reported by courts.
 See U.S. Export Controls and
 Compliance

**CLASSIFICATION OF
CORPORATIONS**

Taxation (U.S.), **App 10C**

**CLASSIFICATION OF
INDIVIDUALS**

Taxation (U.S.), **App 10B**

CODES OF CONDUCT

See Corporate Social Responsibility
 and Role of Lawyer
 Corporations. See entries throughout
 this heading
 Franchise association, **5:33**
 Social responsibility and role of
 lawyer, **1:3**
 TNC role in global economy, **1:2**

INDEX

CODES OF CONDUCT—Cont'd

Transnational corporations. See
entries throughout this heading
United Nations. See United Nations

COLORADO

Life insurance, **11:16**

COMBATING EXTORTION AND BRIBERY: ICC RULES OF CONDUCT AND RECOMMENDATIONS 2005

Foreign Corrupt Practices Act, **App
18F**

COMMERCIAL ARBITRATION

See International Commercial
Arbitration

COMMON LAW COUNTRIES

See Transnational Contract Law

CONCLUSION

Summary, **12B:10**

CONDUCT CODES OF

See Codes of Conduct

CONFIDENTIALITY

Commercial arbitration. See
International Commercial
Arbitration

CONSTRUCTION CONSORTIUM

Choice of business entity abroad
(Germany and European Union),
22:66

CONTRACTS

EU. See European Union
International contracts. See
Transnational Contract Law

CONTRACTUAL JOINT VENTURES

Choice of business entity abroad
(Germany and European Union),
22:66

CONTRATTI PRELIMINARI

Transnational contract law, **4:11**

CONVENTION FOR AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL INCOME WITH RESPECT TO TAXES ON INCOME [SEPTEMBER 20, 1996]

Taxation (U.S.), **App 10F**

CONVENTION ON COMBATING BRIBERY OF FOREIGN PUBLIC OFFICIALS IN INTERNATIONAL BUSINESS TRANSACTIONS

Foreign Corrupt Practices Act, **App
18B**

CONVENTION ON INTERNATIONAL ASPECTS OF BANKRUPTCY

Recognition of foreign bankruptcies
in transnational setting, **App 9A**

CONVENTION ON JURISDICTION AND ENFORCEMENT OF JUDGMENTS

Brussels Convention, **3A:12; 3A:13;
App 3A**

CONVENTION ON JURISDICTION AND THE RECOGNITION AND ENFORCEMENT OF JUDGMENTS IN CIVIL AND COMMERCIAL MATTERS

Transnational contracts, **App 3C**

CONVENTION ON THE LAW APPLICABLE TO CONTRACTUAL OBLIGATIONS

Rome Convention, **3A:16; App 3A-B**

CORPORATE ACCOUNTABILITY

See Corporate Social Responsibility
and Role of Lawyer

CORPORATE CODES OF CONDUCT

See Codes of Conduct

CORPORATE SOCIAL RESPONSIBILITY AND ROLE OF LAWYER

Generally, **1:1 to 1:24**

**CORPORATE SOCIAL
RESPONSIBILITY AND ROLE
OF LAWYER—Cont'd**

Alien Tort Claims Act, **1:20**
 Appraisal of CSR, **1:23**
 Caux round table principles for business, **App 1D**
 CERES principles, **App 1F**
 Codes of conduct
 Ethical standards for companies, **1:3**
 Industry codes, **1:3**
 International codes, **1:3**
 Norms on the responsibilities of transnational companies, **1:3**
 Regional government codes, **1:3**
 Conclusion, **1:24**
 Conduct codes, **1:3**
 Corporate lawyer, **1:21**
 Definition of corporate social responsibility, **1:5**
 Enforcement of CSR norms, **1:4**
 “Equator Principles,” **App 1E**
 Ethical
 Investing by large institutions, **1:11**
 Standards for companies, **1:3**
 European Parliament Committee on Employment and Social Affairs, Report on corporate social responsibility, 2006, **App 1C**
 ICC business charter for sustainable development, **App 1G**
 Large development and extractive projects, stakeholder related risks, **1:9**
 License to operate, social, **1:10**
 Operating license, social, **1:10**
 Partnership of corporate social responsibility with state action, **1:8**
 Pluralistic approach to enforcement, **1:13**
 Rankings, **1:19**
 Rights sensitive branding, **1:12**
 Rise of corporate social responsibility, **1:6**
 Role of TNCs in global economy, **1:2**
 Shareholder
 Theory v. stakeholder theory, **1:7**

**CORPORATE SOCIAL
RESPONSIBILITY AND ROLE
OF LAWYER—Cont'd**

Stakeholder
 Related risks, large development and extractive projects, **1:9**
 State law, **1:17**
 Successful initiatives
 CSR rankings, **1:19**
 State law, **1:17**
 UN Guiding Principles on Business and Human Rights, **1:18**
 UN Principles for Responsible Investment, **1:14**
 United Nations Global Compact, **1:15**
 U.S. federal law, **1:16**
 UN Guiding Principles
 Business and Human Rights, **1:18**
 Reporting Framework, **App 1B**
 UN Principles for Responsible Investment, **1:14**
 United Nations
 Global Compact, **1:15**
 Guiding Principles on Business and Human Rights, **1:18**
 Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011, **App 1A**
 U.S. federal law, **1:16**
 Why TNCs should be more socially responsible, **1:22**

COSTS

International commercial arbitration.
 See International Commercial Arbitration

**COUNCIL OF EUROPE CIVIL
LAW CONVENTION ON
CORRUPTION**

Foreign Corrupt Practices Act, **App 18D**

INDEX

COUNCIL OF EUROPE CRIMINAL LAW CONVENTION ON CORRUPTION

Foreign Corrupt Practices Act, **App 18C**

CROSS BORDER PUBLIC OFFERINGS OF SECURITIES

European Union. See European Union

International disclosure standards, **App 12A-3**

D

DAMAGES

Quantification. See Transnational Contract Law

DELAWARE

Establishing an extraterritorial presence, corporations, joint stock companies and share companies, **2:14**

DIPLOMATIC OFFICIALS

Sovereign immunity, **15:5 to 15:8**

DISCLOSURE

International capital markets disclosure systems

Continuous reporting, European Community disclosure directives, **12:30**

European Community disclosure directives, **12:29; 12:30**

European prospectus, **12:29**

Standards, trends in international securities regulation, **12A:23**

U.S.

continuous disclosure, **12:25**

Exchange Act registration and continuous disclosure, **12:25**

registration of securities, **12:24; 12:25**

International disclosure standards for cross-border offerings and initial listings by foreign issuers, **App 12A-3**

DISCLOSURE—Cont'd

Transnational franchising

Alberta, Canada pre-sale disclosure requirements, **5:11**

Australian pre-sale disclosure requirements, **5:19**

Brazilian pre-sale disclosure requirements, **5:16**

Canadian pre-sale disclosure requirements

generally, **5:10 to 5:13**

Alberta, **5:11**

Ontario, **5:12**

Quebec, **5:13**

French pre-sale disclosure requirements, **5:14**

Japanese pre-sale disclosure requirements, **5:21**

Mexican pre-sale disclosure and registration requirements, **5:15**

Ontario, Canada pre-sale disclosure requirements, **5:12**

Quebec, Canada pre-sale disclosure requirements, **5:13**

South Korean pre-sale disclosure requirements, **5:20**

Spanish pre-sale disclosure and registration requirements, **5:17**

UNIDROIT Model Franchise Disclosure Law, **App 5A**

DISPUTE RESOLUTION

Foreign direct investment, **23:41**

DOUBLE TAXATION

U.S.-Bulgaria Double Taxation Treaty, **App 10H**

DUTY OF CARE AND LOYALTY

Establishing an extraterritorial presence, **2:32; 2:33**

E

EAR (EXPORT ADMINISTRATION REGULATIONS)

See U.S. Export Controls and Compliance

EARMARKING

Philanthropy by American corporations worldwide, **20:21**

EC REGULATION 44 / 2001

Transnational contracts, **App 3B**

ECONOMIC INJURY

See Foreign Trade

EFFECTIVELY CONNECTED INCOME (BEFORE TREATIES)

Taxation (U.S.), **App 10D**

EFFECTS TEST OF JURISDICTION

Jurisdictional problems in application of antitrust laws, **13:3 to 13:7**

EMPLOYMENT AND LABOR LAW IN THE INTERNATIONAL CONTEXT

Generally, **21:1; 21:2**

Conclusion, **21:18**

Content, **21:1**

Establishing an extraterritorial presence, employee incentives in civil law jurisdictions, **2:77**

Establishing an extraterritorial presence, employee incentives in common law jurisdictions, **2:76**

Extraterritorial effect of U.S. employment law

Generally, **21:11 to 21:14**

Discrimination law, **21:12**

Employee benefit law and policy in expatriate context, **21:14**

Labor union law, **21:13**

Foreign employment law and practice

Generally, **21:3**

Employment contracts, **21:5**

Foreign law, **21:4**

Individual employment contracts, **21:5**

Labor unions, **21:6**

Potential issues

Generally, **21:15**

Adversarial context, **21:17**

Transactional context, **21:16**

EMPLOYMENT AND LABOR LAW IN THE INTERNATIONAL CONTEXT—Cont'd

Sources for researching labor and employment law in international conflict, **App 21B**

Ten-point checklist for addressing employment issues in international transactions, **App 21A**

Treaties and the International Labor Organization

EU, NAFTA, and other trade blocs, **21:7**

Friendship and commerce treaties, **21:9**

GATT, GATS, and WTO, **21:8**

International Labor Organization, **21:10**

NAFTA, **21:7**

Navigation treaties, **21:9**

WTO, GATS and GATT, **21:8**

What “international labor and employment law” is, **21:2**

ENFORCEMENT

CSR norms. See Corporate Social Responsibility and Role of Lawyer

EEC antitrust laws. See Antitrust Laws

European Union, judgments, **4A:8**

International commercial arbitration. See International Commercial Arbitration

ENGLAND

See also lines beginning United Kingdom

Transnational contract law

Precontractual documents that contemplate subsequent contracts, **4:7**

Precontractual process

letter of intent more likely to be enforced as complete agreements, **4:21**

precontractual documents that contemplate subsequent contracts, **4:7**

INDEX

ENGLAND—Cont'd

- Transnational contract law—Cont'd
 - Precontractual process—Cont'd
 - precontractual liability, **4:26**
 - Quantification of damages, common law principles, **4:52**

“EQUATOR PRINCIPLES”

- Corporate social responsibility and role of lawyer, **App 1E**

EQUITIES

- Capital markets. See Capital Markets
- International markets, **12:21**

ESTABLISHING AN EXTRATERRITORIAL PRESENCE

- Generally, **2:1**
- Accounting and audits, **2:79; 2:80**
- Arrangement of affairs by agreement, **2:4**
- Bifurcated management committee and supervisory board structure, **2:31**
- Board of directors, structure, **2:30 et seq.**
- Conclusions, **2:83**
- Conversions, **2:75**
- Corporations, joint stock companies, and share companies
 - Generally, **2:10**
 - Ability to contract, **2:15 to 2:17**
 - Board of directors, structure, **2:30 et seq.**
 - Choice of business entity abroad (Germany and European Union), **22:5; 22:16 to 22:56**
 - Civil law jurisdiction, **2:13 et seq.**
 - Common law jurisdiction, **2:12 et seq.**
 - Delaware formations, **2:14**
 - Dissolution, **2:25; 2:26**
 - Duty of care and loyalty, **2:32; 2:33**
 - Exit strategy, formation of predictable, **2:22 to 2:26**
 - Flexibility of economic structure, **2:18 to 2:21**
 - Limitation of liability, **2:36 to 2:38**

ESTABLISHING AN EXTRATERRITORIAL PRESENCE—Cont'd

- Corporations, joint stock companies, and share companies—Cont'd
 - Minimum capital requirements, **2:20**
 - Officers, **2:34; 2:35**
 - Organizational formalities, **2:11 to 2:14**
 - Tax exposure, minimization of, **2:39**
 - Transfers and redemptions, **2:23; 2:24**
- Dissolution, **2:25; 2:26**
- Duty of care and loyalty, efficient management structure, **2:32; 2:33**
- Employee incentives in civil law jurisdictions, **2:77**
- Employee incentives in common law jurisdictions, **2:76**
- European Union. See Choice of Business Entity Abroad (Germany and the European Union)
- Exit strategy, formation of predictable, **2:6; 2:22 to 2:26; 2:47; 2:48; 2:60; 2:61**
- Flexibility of economic structure, **2:5; 2:18 to 2:21; 2:45; 2:46; 2:58; 2:59**
- Framework for foreign business entity selection
 - Generally, **2:2 to 2:9**
 - Arrangement of affairs by agreement, **2:4**
 - Burden of organizational formalities, **2:3**
 - Exit strategy, formation of predictable, **2:6**
 - Flexibility of economic structure, **2:5**
 - Liability, protection of foreign entity and fiduciaries from, **2:8**
 - Management structure, implementation of efficient, **2:7**
 - Tax exposure, minimization of, **2:9**

**ESTABLISHING AN
EXTRATERRITORIAL
PRESENCE—Cont'd**

- General and limited partnerships
 - Generally, **2:40 et seq.**
 - Ability to contract, **2:43; 2:44**
 - Civil law jurisdiction, **2:42; 2:44; 2:48; 2:51**
 - Common law jurisdiction, **2:41; 2:43; 2:46; 2:47; 2:50**
 - Exit strategy, formation of predictable, **2:47; 2:48**
 - Flexibility of economic structure, **2:45; 2:46**
 - Limitation of liability, **2:50; 2:51**
 - Management structure, implementation of efficient, **2:49**
 - Organizational formalities, **2:41; 2:42**
 - Tax exposure, minimization of, **2:52**
- Germany. See Choice of Business Entity Abroad (Germany and the European Union)
- Joint stock companies. Corporations, joint stock companies, and share companies, above
- Liability
 - Limitation of liability, below
 - Protection of foreign entity and fiduciaries from, **2:8**
- Limitation of liability
 - Corporations, joint stock companies, and share companies, **2:36 to 2:38**
 - General and limited partnerships, **2:50; 2:51**
 - Limited liability companies, **2:64; 2:65**
- Limited liability
 - Limited partnerships in the US, **2:70**
 - Partnerships
 - United Kingdom, **2:71**
 - United States, **2:70**
 - Limited liability companies
 - Ability to contract, **2:56; 2:57**

**ESTABLISHING AN
EXTRATERRITORIAL
PRESENCE—Cont'd**

- Limited liability companies—Cont'd
 - Civil law jurisdiction, **2:55; 2:57; 2:59; 2:61; 2:63; 2:65; 2:67**
 - Common law jurisdiction, **2:56; 2:58; 2:60; 2:62; 2:64; 2:66**
 - Exit strategy, formation of predictable, **2:60; 2:61**
 - Flexibility of economic structure, **2:58; 2:59**
 - Liability, limitation of, **2:64; 2:65**
 - Management structure, implementation of efficient, **2:62; 2:63**
 - Organizational formalities, **2:54; 2:55**
 - Single member entities, **2:68**
 - Tax exposure, minimization of, **2:66; 2:67**
- Local registration of parent companies or branches, **2:81; 2:82**
- Management structure, implementation of efficient, **2:7; 2:27 to 2:35; 2:49; 2:62; 2:63**
- Mergers, **2:74**
- Non-existence of European entities, **2:73**
- Officers, efficient management structure, **2:34; 2:35**
- Organizational formalities, **2:3; 2:11 to 2:14; 2:41; 2:42; 2:54; 2:55**
- Registration of parent companies or branches, **2:81; 2:82**
- Securities law compliance, **2:78**
- Societe par actions simplifiee, **2:72**
- Tax exposure, minimization of, **2:9; 2:39; 2:52; 2:66; 2:67**
- Transfers and redemptions, **2:23; 2:24**

ETHICAL INVESTING

- Corporate social responsibility and role of lawyer, **1:11**

EUROCURRENCIES

- Role in international market in debt securities, **12:4**

INDEX

EUROPE AND EUROPEAN UNION

International securities regulation,
12A:5

EUROPEAN COUNCIL REGULATIONS AND DIRECTIVES

Listing of referenced codes, **App 22A**

EUROPEAN ECONOMIC COMMUNITY (EEC; COMMON MARKET)

Capital flows, EC solution, **12:2**

Directive on investment companies,
12:58

Disclosure directives of, and
international securities regula-
tion

Continuous reporting, **12:30**

International capital markets, **12:2**

Substantive law of, in transnational
business operations

See Antitrust Laws

EUROPEAN ECONOMIC INTEREST GROUPING (EEIG)

Choice of business entity abroad
(Germany and European Union),
22:76

EUROPEAN TREATIES ON CIVIL PROCEDURE

European Union, contract law, **4A:6**

EUROPEAN UNION

Antitrust laws, **7:3**

Brexit

Civil Procedure, **4A:12**

EU Legislation, **4A:11**

Choice of business entity. See Choice
of Business Entity Abroad (Ger-
many and the European Union)

Competition rules, **7:3**

Consumer law enforcement, **4A:9**

Contract law

Generally, **4A:1 to 4A:14**

Anticipated measures, **4A:5;**
4A:10

Applicability, **4A:14**

Choice of law, **4A:7**

EUROPEAN UNION—Cont'd

Contract law—Cont'd

Civil procedure

anticipated measures, **4A:10**

enforceability of judgments,
4A:8

EU legislation, **4A:6**

European treaties on civil proce-
dure, **4A:6**

judgments, recognition and
enforceability of, **4A:8**

jurisdiction, **4A:8**

recognition of judgments, **4A:8**

treaties on civil procedure,
European, **4A:6**

Consumer law enforcement, **4A:9**

Directives and regulations with
effect on contracts, **4A:3**

Enforceability of judgments, **4A:8**

EU legislation, **4A:6**

European treaties on civil proce-
dure, **4A:6**

Judgments, recognition and
enforceability of, **4A:8**

Jurisdiction, **4A:7; 4A:8**

Legislation, **4A:2 to 4A:5**

Principles, **4A:13**

Principles of European Contract
Law

Part III, **App 4A-2**

Parts I and II, **App 4A-1**

Recognition of judgments, **4A:8**

Treaties on civil procedure,
European, **4A:6**

Directives currently applicable to
pan-E.U. public offerings

Shortage of public offerings, pos-
sible reasons, **14:9**

Shortcomings of the directives,
14:9

Enforceability of judgments, **4A:8**

EU legislation, contract law, **4A:6**

EU Regulatory Framework, **14:3 to**
14:8

2017 Prospectus Regulation, **14:3**

Listing act reforms, **14:7**

Market Abuse Regulation (MAR),
14:6

EUROPEAN UNION—Cont’d

- EU Regulatory Framework, **14:3 to 14:8**—Cont’d
 - Markets in financial instruments directive, **14:4**
 - Transparency directive, **14:5**
- European treaties on civil procedure, **4A:6**
- Evolution from pre-2000 Framework to the Capital Markets Union (CMU)
 - From fragmentation to harmonization, **14:2**
- Judgments, recognition and enforceability of, **4A:8**
- Jurisdiction, **4A:8**
- Listing of referenced regulations and directives, **App 22A**
- Recognition of judgments, **4A:8**
- Regulation of cross-border public offerings of securities
 - Generally, **14:1 to 14:10**
 - Shortage of public offerings, possible reasons, **14:9**
 - Shortcomings of the directives, **14:9**
- Trade barriers regulation, foreign trade, **App 16G**
- Treaties on civil procedure, European, **4A:6**

EUROPEAN UNION (EU; COMMON MARKET)

- Transnational franchising, EU antitrust regulation, **5:8**

EUROPEAN UNION TRADE BARRIERS REGULATION

- Foreign trade, **App 16G**

EXCHANGES

- Transnational franchising, **5:31**

EXEMPTIONS

- Certain non-united states nationals, Foreign Corrupt Practices Act, **18:28**
- Registration and reporting by foreign issuers under Exchange Act, **12:144**

EXPATRIATE TAXATION

- Generally, **10A:1 to 10A:14**
- AJCA, brief history under, **10A:5**
- FITA, brief history under, **10A:3**
- Gain recognition
 - Generally, **10A:6**
- Bequests, **10A:9**
- Constitutionality, **10A:13**
- Covered
 - expatriate defined, **10A:7**
 - gifts, **10A:9**
- Degree of exposure for international executive, **10A:12**
- HEART Act open issues, **10A:11**
- Mark-to-market regime exceptions, **10A:8**
- Reporting requirements, **10A:10**
- Heroes Earnings Assistance and Relief Act (HEART Act), **10A:1 to 10A:14**
- HIPAA, brief history under, **10A:4**
- History, **10A:2 to 10A:5**
- Life insurance, **11:39**
- Soundness of tax policy, **10A:14**

EXPORT ADMINISTRATION REGULATIONS (EAR)

- See U.S. Export Controls and Compliance

EXPORT CONTROL ACT OF 2018

- International boycotts, **17:7 to 17:22**
- U.S. antiboycott laws
 - Generally, **17:7 to 17:22**
 - Boycott-related requests, **17:20; 17:21**
 - Discrimination, **17:10**
 - Document requirements, **17:14**
 - Exceptions to prohibitions, **17:12 to 17:18**
- Export Administration Act
 - import requirements, **17:13**
 - local law, **17:18**
 - penalties, **17:22**
 - prohibited activities, passive and active compliance, **17:8 to 17:11**
 - refusal to do business, **17:9**

INDEX

EXPORT CONTROL ACT OF 2018

—Cont'd

- U.S. antiboycott laws—Cont'd
 - Export Administration Act
 - Cont'd
 - reporting requirements, **17:19 to 17:21**
 - unilateral and specific selection, **17:15**
 - visa requirements, **17:17**
 - Export Administration Regulations
 - general scope of antiboycott provisions, **17:7**
 - Export requirements, **17:16**
 - Furnishing information, **17:11**

EXPORT CONTROLS AND COMPLIANCE

- See U.S. Export Controls and Compliance

EXTRATERRITORIALITY

- Anti-fraud provisions of U.S. securities laws, application, **12:133**
- Discovery, jurisdictional problems in application of antitrust laws, **13:25**
- Presence. See Establishing an Extraterritorial Presence

F

FEDERAL SECURITIES LAWS

- Securities Act of 1933, **12B:2**

FIRPTA

- See Taxation (U.S.)

FIVE STEP METHOD OF JURISDICTION

- See Establishing an Extraterritorial Presence

FIVE STEP RULES

- See Antitrust Laws

FLORIDA

- Life insurance, **11:17**

FOREIGN BANKRUPTCIES

- Generally, **9:1 to 9:14**
- See also Transnational Insolvency
- Conclusion, **9:14**

FOREIGN BANKRUPTCIES

—Cont'd

- Historical development of U.S. law regarding recognition of foreign bankruptcies, **9:1; 9:2**
- Recognition, United States law, **9:1 to 9:14**
- Statutory provisions and case law regarding recognition of foreign bankruptcies
 - Generally, **9:3 to 9:12**
 - Section 303(b)(4), **9:10**
 - Section 304
 - generally, **9:4 to 9:9**
 - cases, generally, **9:9**
 - commencement of the Section 304 case, **9:5**
 - criteria for granting relief under Section 304, **9:8**
 - form of relief, **9:7**
 - jurisdiction and venue, **9:6**
 - Section 305, **9:11**
 - Section 508, **9:12**
 - U.S. Bankruptcy Code, **9:3**
- Statutory provisions authorizing U.S. trustee to seek assistance of foreign courts in protecting foreign assets of a U.S. debtor, **9:13**

FOREIGN CORRUPT PRACTICES ACT

- Generally, **12:148; 12:149; 18:1 to 18:47**
- Antibribery provisions, generally, **18:1 to 18:47**
- Application of FCPA, **18:4 to 18:9**
- Background of law, **18:1**
- Books, records, and internal accounting controls, **12:148**
- Business impact of FCPA, **18:2**
- Business principles for countering bribery, **App 18G**
- Combating Extortion and Bribery: ICC Rules of Conduct and Recommendations 2005, **App 18F**
- Compliance
 - Generally, **18:39 to 18:47**
 - Administrative structure, **18:47**

FOREIGN CORRUPT PRACTICES

ACT—Cont'd

Compliance—Cont'd

Due diligence, **18:40**

“Red flags” in retaining foreign representatives, **18:41**

Sample code of conduct, **18:43**

Sample questionnaire, **18:44**

Training, **18:46**

Written policies and procedures for monitoring and enforcement, **18:42 to 18:44**

Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, **App 18B**

Corrupt payments, **12:149**

Council of Europe: Criminal Law Convention on Corruption, **App 18C**

Council of Europe Civil Law Convention on Corruption, **App 18D**

Definition of “foreign official,” **18:27**

Domestic concerns, **18:6**

Enforcement of FCPA

Antibribery provisions, **18:29 to 18:47**

Attorneys’ fees, **18:35**

Compliance, **18:39 to 18:47**

Department of Justice opinions, **18:34**

Federal Sentencing Guidelines, **18:38**

Indemnification and reimbursement of FCPA defendant’s attorneys’ fees, **18:35**

Liability of corporate officers, **18:32**

Liability under foreign statutes, **18:31**

Penalties, **18:37**

Prosecution under other federal statutes, **18:30**

Responsibilities, **18:29**

Sentencing, **18:37; 18:38**

Statute of limitations, **18:33**

Summary of prosecutions, **18:36**

FOREIGN CORRUPT PRACTICES

ACT—Cont'd

Enforcement of FCPA—Cont'd

Written policies and procedures, **18:42**

Exemption of certain non-United States nationals, **18:28**

“Foreign official,” definition, **18:27**

Foreign persons and officials, **18:8**

“Improper Advantage,” payments made to secure, **18:26**

Inter-American Convention Against Corruption, **App 18E**

“Issuers” and “domestic concerns,” **18:4**

Jurisdiction over non-United States persons acting inside United States, **18:24**

Jurisdiction over United States persons acting outside United States, **18:25**

1998 amendments, **18:22**

OECD Convention and FCPA

Definition of “foreign official,” **18:27**

Exemption of certain non-United States nationals, **18:28**

Foreign official defined, **18:27**

“Improper advantage,” payments made to secure, **18:26**

Jurisdiction over non-United States persons acting inside United States, **18:24**

Jurisdiction over United States persons acting outside United States, **18:25**

1988 amendments, **18:22**

1998 amendments, **18:22**

Payments made to secure “improper advantage,” **18:26**

Parent corporations and subsidiaries, **18:9**

Payments made to secure “improper advantage,” **18:26**

Recognized public international organizations, **App 18A**

Regulated foreign concerns, **18:7**

Subsidiaries and parent corporations, **18:9**

INDEX

FOREIGN CORRUPT PRACTICES

ACT—Cont'd

- Violation of antibribery provisions
 - Generally, **18:10 to 18:21**
 - Affirmative defenses, **18:19**
 - “Anything of value,” **18:13**
 - Charitable donations, **18:14**
 - Corrupt payment or offer to pay, **18:11**
 - Customary courtesy expenses, **18:12**
 - Defenses, **18:19 to 18:21**
 - Directing business to any person, **18:17**
 - Exception, **18:16**
 - “Foreign official,” **18:15**
 - “Knowing” the payment will be offered to a foreign official, party, or candidate, **18:16**
 - Local law defenses, **18:20**
 - Payment made to assist in obtaining or retaining business, **18:17**
 - Promotional expenses defense, **18:21**
 - Routine government action exception, **18:18**

FOREIGN DEFENDANTS

- Remedial sanctions imposed upon, **13:23**

FOREIGN DIRECT INVESTMENT

- Generally, **23:1**
- Contractual considerations, **23:40**
- Dispute resolution, **23:41**
- Failure, project finance, **23:36**
- Feasibility study, project finance, **23:37**
- Finance
 - Risks, project finance, **23:35**
 - Structures, project finance, **23:39**
- Governance issues
 - Home state, **23:6**
 - Host state, **23:5 to 23:7**
 - Intergovernmental organizations, **23:7**
- International investment treaties
 - Generally, **23:24**
 - Bilateral, **23:25 to 23:31**

FOREIGN DIRECT INVESTMENT —Cont'd

- International investment treaties
 - Cont'd
 - Definitions, **23:28**
 - Dispute resolution, **23:30**
 - History, **23:26**
 - Investing abroad, **23:31**
 - Substantive provisions, **23:29**
 - Typical structure, **23:27**
- Investing abroad, **23:31**
- Investment contractual considerations, **23:40**
- Legal and non-legal risks, **23:3**
- National security concerns, **23:13**
- Other issues in FDI, **23:40**
- Ownership considerations
 - Approval procedures, **23:15**
 - Limits on foreign ownership, **23:14**
 - Restrictions, generally, **23:12**
 - Screening procedures, **23:15**
- Participants, project finance, **23:34**
- Project finance, **23:32 to 23:39**
 - Failure, **23:36**
 - Feasibility study, **23:37**
 - Finance risks, **23:35**
 - Participants, **23:34**
 - Stages of development, **23:33**
- Resolution of dispute, **23:41**
- Restrictions
 - Generally, **23:8 to 23:11**
 - After entry, **23:10**
 - Considerations, **23:17**
 - Operational restrictions, **23:16**
 - Ownership considerations, **23:12**
 - Upon entry, **23:9**
 - Upon withdrawal, **23:11**
- Risk mitigation, project finance, **23:38**
- Security concerns, national, **23:13**
- Stages of development, project finance, **23:33**
- Trade-related investment measures, **23:4**
- Types of FDI
 - Choosing proper approach, **23:18 to 23:23**

FOREIGN DIRECT INVESTMENT
—Cont'd

Types of FDI—Cont'd
Greenfield investments, **23:19**
International
distributorships, **23:23**
joint venture, **23:21**
Mergers and acquisitions (M&A),
23:20
Transnational franchising, **23:22**

**FOREIGN INVESTMENT REAL
PROPERTY TAX ACT**

See Taxation (U.S.)

FOREIGN INVESTORS

Taxation of. See Taxation (U.S.)

FOREIGN ISSUERS

Foreign securities traded on
NASDAQ, **12:146**
Integrated disclosure for foreign
private issuers
Generally, **12:136 to 12:138**
Distinctive aspects of Form 20
(including financial state-
ments), **12:138**
Financial statements, **12:138**
Form 20-F and Regulation S-K
compared, **12:137**
International disclosure standards for
cross-border offerings and initial
listings by foreign issuers, **App**
12A-3
Registration and reporting by foreign
issuers under Exchange Act
Exemptions, **12:144**
Form 20-F, registration and report-
ing, **12:145**
Registration and reporting on Form
20-F, **12:145**
Regulation of foreign offering in U.S.
Corporate combinations and
exchange offers involving
foreign issuers, **12:143**
Exchange offers involving foreign
issuers, **12:143**
Exempt offerings, **12:142**
Foreign
governmental issuers, **12:140**

FOREIGN ISSUERS—Cont'd

Regulation of foreign offering in U.S.
—Cont'd
Foreign—Cont'd
investment companies, **12:141**
private issuers, **12:139**

**FOREIGN NATURAL RESOURCE
INVESTMENT**

See Natural Resource Investment

FOREIGN OFFICIAL

Foreign Corrupt Practices Act, **18:27**
Immunity, **15:9**

FOREIGN PARTY

Standing to sue, jurisdictional
problems in application of
antitrust law, **13:2**

FOREIGN TRADE

Economic injury, survey of U.S.
relief mechanisms
Generally, **16:1 to 16:19**
Adjustment assistance, **16:9 to**
16:11
Antidumping and countervailing
duties, **16:3 to 16:6**
Antitrust relief, **16:18**
Communities, adjustment assis-
tance, **16:11**
Companies, adjustment assistance,
16:10
Duties, import relief, **16:8**
Export subsidies and countervail-
ing duties, **16:5**
Free trade approach, historical
overview, **16:2**
Import
injury, relief from, **16:7 to 16:11**
relief, **16:8**
Judicial review, antidumping and
countervailing duties, **16:6**
Labor, adjustment assistance, **16:9**
Nonpatent cases, unfair methods of
competition in importations,
16:16
Orderly marketing arrangements,
import relief, **16:8**

INDEX

FOREIGN TRADE—Cont'd

- Economic injury, survey of U.S. relief mechanisms—Cont'd
 - Patent cases, unfair methods of competition in importations, **16:15**
 - Quantitative restrictions, import relief, **16:8**
 - Relief from import injury, **16:7 to 16:11**
 - Section 337, unfair methods of competition in importations, **16:13 to 16:16**
 - Tariff-rate quotas, import relief, **16:8**
 - Unfair methods of competition in importations: Section 337, **16:13 to 16:16**
 - U.S. international economic policy, **16:2**
 - U.S. rights, enforcement under trade agreements, **16:12**
- Economic injury and, a survey of U.S. relief mechanisms
 - Antidumping and Countervailing Duty Handbook, **App 16E**
 - Department of Commerce
 - Antidumping Questionnaire, **App 16F**
 - Regulations for Antidumping and Countervailing Proceedings (19 C.F.R. Part 351), **App 16D**
 - EU Trade Barriers Regulation, Overview, **App 16G**
 - European Union Antidumping and Antisubsidy Proceedings (Reported as of 31 December 1996), **App 16C**
 - Overview: EU Trade Barriers Regulation, **App 16G**
 - Third Country Trade Defense Actions Against the European Community, 2007 Overview, **App 16H**
 - Trade Agreements Act of 1979: comparison of provisions, **App 16A**
 - 2007 Overview of Third Country Trade Defense Actions

FOREIGN TRADE—Cont'd

- Economic injury and, a survey of U.S. relief mechanisms—Cont'd
 - Against the European Community, **App 16H**
 - U.S. Antidumping and Countervailing Duty Investigations, **App 16B**
- EU Trade Barriers Regulation, Overview, **App 16G**
- Overview: EU Trade Barriers Regulation, **App 16G**
- Third Country Trade Defense Actions Against the European Community, 2007 Overview, **App 16H**
- 2007 Overview of Third Country Trade Defense Actions Against the European Community, **App 16H**

FORUM NON CONVENIENS

- Antitrust laws, jurisdictional problems, **13:15**

FORUM SELECTION CLAUSES

- Contracts with choice of law and forum clauses, **3A:3**
- Enforcement
 - Generally, **3:11-3:16**
 - Changed circumstances, **3:16**
 - Denial of an effective remedy, **3:13**
 - Fraud, **3:14**
 - Gross inconvenience, **3:13**
 - Overreaching, **3:14**
 - Public policy violation, **3:15**
 - Section 1404 after Atlantic Marine, **3:12**
 - Unconscionable conduct, **3:14**
 - Unfair clause, **3:15**
 - Unjust clause, **3:15**
 - Unreasonable clause, **3:15**
- Federal court decisions, **3:6**
- Forum selection as threshold issue, **3:3**
- Franchise agreements, **3:9**
- Law applicable
 - Generally, **3:4-3:6**
 - Federal court decisions, **3:6**
 - Model Choice of Forum Act, **3:5**

FORUM SELECTION CLAUSES

—Cont'd

- Law applicable—Cont'd
 - Restatement (Second) of Conflict of Laws, **3:5**
 - U.S. Supreme Court, **3:4**
- Model Choice of Forum Act, **3:5**
- Restatement (Second) of Conflict of Laws, **3:5**
- Threshold issue, forum selection as, **3:2; 3:3**
- Transnational contract law
 - E-commerce, **3:17**
- U.S. law and practice
 - Federal court decisions, **3:6**
 - Forum selection as threshold issue, **3:2; 3:3**
 - Governing law, **3:4-3:6**
 - Restatement (Second) of Conflict of Laws and model choice of forum act, **3:5**
 - Supreme Court decisions governing law, **3:4**
 - Threshold issue, forum selection as, **3:2; 3:3**
 - U.S. Supreme Court, **3:4**

FRANCE

- Capital markets, **12:15**
- Insider trader regulation in, **12:41**
- International commercial arbitration, **8:113 et seq.**
- Life insurance, **11:22; 11:23**
- Take-over regulation, **12:52**
- Transnational contract law
 - Civil law, **4:9; 4:10**
 - Formation of contracts, **4:35 to 4:37**
 - Precontractual liability, **4:29**
- Transnational franchising, pre-sale disclosure requirements, **5:14**

FRANCHISING

- See Transnational Franchising

FRAUD

- Extraterritorial application of anti-fraud provisions of U.S. securities laws, **12:133**

G

GBR (CIVIL CODE PARTNERSHIP)

- Choice of business entity abroad (Germany and European Union), **22:58**

GENERAL AND LIMITED PARTNERSHIPS

- See Partnerships

GERMANY

- Capital markets, **12:14**
- Choice of business entity. See Choice of Business Entity Abroad (Germany and the European Union)
- German Codes and other language materials, listing of referenced codes, **App 22A**
- Insider trading regulation in, **12:42**
- International commercial arbitration, **8:123 et seq.**
- Proxy regulation, **12:56**
- Transnational contract law
 - Formation of contracts, **4:41 to 4:43**
 - Precontractual liability, **4:31**
 - Precontractual process, **4:12; 4:13**

GESELLSCHAFTEN DES ZIVILRECHTS (CIVIL LAW SOCIETIES)

- Choice of business entity abroad (Germany and European Union), **22:3**

GMBH & CO. KG (LIMITED LIABILITY LIMITED PARTNERSHIP) (LLLP)

- Choice of business entity abroad (Germany and European Union), **22:83**

GMBH LIMITED LIABILITY COMPANY (LLC)

- Choice of business entity abroad (Germany and European Union), **22:16**

GOVERNANCE ISSUES

- Foreign direct investment
 - Generally, **23:5 to 23:7**

INDEX

GOVERNANCE ISSUES—Cont'd

- Foreign direct investment—Cont'd
 - Home state, **23:6**
 - Host state, **23:5 to 23:7**
 - Intergovernmental organizations, **23:7**

GOVERNING LAW

- Choice of law. See Choice of Law Clauses
- Forum selection. See Forum Selection Clauses
- International commercial arbitration. See International Commercial Arbitration
- Multilateral conventions. See Multilateral Conventions and Other Nations' Practices on Forum Selection and Choice of Law

GRANT MAKING BY U.S. CORPORATE FOUNDATIONS

- Philanthropy by American corporations, **20:7 to 20:10**

GREENFIELD INVESTMENTS

- Foreign direct investment, **23:19**

GROUP OF THIRTY (CONSULTATIVE GROUP ON INTERNATIONAL ECONOMIC AND MONETARY AFFAIRS)

- International capital markets, **12:68**
- International securities regulation, **12A:18**

GULF STATES

- International commercial arbitration, **8:158**

H

HAGUE CONVENTION ON CHOICE OF COURT AGREEMENTS

- Transnational contracts, **App 3D**

HAGUE CONVENTION ON CHOICE OF COURT AGREEMENTS (2005)

- Transnational contract law
 - Generally, **3:20-3:30**

HAGUE CONVENTION ON CHOICE OF COURT

AGREEMENTS (2005)—Cont'd

- Transnational contract law—Cont'd
 - Appraisal, **3:30**
 - Enforcement, **3:23**
 - Implementation, United States, **3:29**
 - Insurance contracts, **3:27**
 - Intellectual property rights, **3:25**
 - International instruments, relationship, **3:28**
 - Jurisdiction, **3:22**
 - Preliminary questions, **3:25**
 - Recognition, **3:23**
 - Recommendation, **3:30**
 - Reinsurance contracts, **3:27**
 - Scope, **3:21**
 - Selected issues, **3:24**
 - Transition provisions, **3:26**

HAGUE CONVENTION PRINCIPLES ON CHOICE OF LAW IN INTERNATIONAL COMMERCIAL CONTRACTS

- Transnational contract law, **3A:19;**
App 3A-F

HANDELSREGISTER (COMMERCIAL REGISTRY)

- Choice of business entity abroad
(Germany and European Union),
22:14

HEADS OF STATE

- Sovereign immunity, **15:2 to 15:4**

HEROES EARNINGS ASSISTANCE AND RELIEF ACT (HEART ACT)

- See Expatriate Taxation

HONG KONG

- International commercial arbitration, **8:140**
- International securities regulation, **12A:12**
- National character of capital markets, **12:18**

I

**ICC BUSINESS CHARTER FOR
SUSTAINABLE
DEVELOPMENT**

Corporate social responsibility and
role of lawyer, **App 1G**

IMMUNITY

See Sovereign Immunity

“IMPROPER ADVANTAGE”

Foreign Corrupt Practices Act, **18:26**

INCOME TAXATION

Foreign investors. See Taxation
(U.S.)

INDEPENDENCE

Letters of credit, **24:6**

INDIA

International commercial arbitration,
8:154 to 8:156

International securities regulation,
12A:11

**INDIVIDUAL FOREIGN
INVESTORS**

Taxation of. See Taxation (U.S.)

INDIVIDUALS, IMMUNITY

See Sovereign Immunity

INSIDER TRADING

Australia, **12:44**

Canada, **12:43**

France, **12:41**

Germany, **12:42**

International capital markets, securi-
ties regulation and, **12:39 to
12:46**

Japan, **12:45**

Other countries, **12:46**

United Kingdom, **12:40**

United States, **12:39**

**INTER - AMERICAN
CONVENTION AGAINST
CORRUPTION**

Foreign Corrupt Practices Act, **App
18E**

**INTERNATIONAL ANTITRUST
LAWS**

See Antitrust Laws

INTERNATIONAL BOYCOTTS

See Boycotts

**INTERNATIONAL CAPITAL
MARKETS**

See United Kingdom

Generally, **12:1 to 12:173**

Accounting standards

Intergovernmental Working Group
of Experts on International
Standards of Accounting and
Reporting, **12:73**

International Accounting Standards
Committee, below

Annual rates of return of stock price
indexes in ten major countries,
table showing, **12:173**

Anti-fraud provisions of U.S. securi-
ties laws, extraterritorial
application, **12:133**

Auditing practices. International
Auditing Practices Committee,
below

Broker-dealers. Registration require-
ments applicable to foreign bro-
ker-dealers, below

Capital flows, theory and reality

EC solution, **12:2**

Problem, **12:1**

Cross-border rights, tender and
exchange offers

Generally, **12:153 to 12:162**

Cross-border rights offerings,
12:153

Eligibility requirements, **12:156**

Exchange offers and business
combinations, **12:159; 12:160**

Exemption from registration,
12:154; 12:159

Form F-3, amendments to, **12:157**

International tender
exchange offers, **12:159; 12:160**
offers and Williams Act, **12:161**

Policy considerations, **12:158**

Registration, **12:155**

INDEX

INTERNATIONAL CAPITAL MARKETS—Cont'd

- Cross-border rights, tender and exchange offers—Cont'd
 - Related exemptions; U.K. exemptive order, **12:162**
 - Williams Act, **12:161**
- Debt securities, international market in
 - Generally, **12:3 to 12:8**
 - Equity-related bonds, **12:6**
 - International bond market, **12:3**
 - Lenders: role of Eurocurrencies, **12:4**
 - Public and private borrowers, **12:5**
 - Regulation
 - international bond issues, **12:7**
 - syndicated loans, **12:8**
- Disclosure
 - Integrated disclosure for foreign private issuers, below
 - Multi-jurisdictional disclosure system of U.S., below
- Domestic and foreign listed companies on major stock exchanges, table showing, **12:170**
- EC directive on investment companies, **12:58**
- Equities, international market in, **12:21**
- Equity related bonds issuance in international markets, table showing, **12:167**
- Equity related international bond offerings, table showing, **12:166**
- Eurobond issues by currency of issue, table showing, **12:165**
- European Community, capital flows, theory and reality, **12:2**
- FCPA. See Foreign Corrupt Practices Act
- Federation of European Accountants, **12:72**
- Foreign bond issues in selected capital markets, table showing, **12:164**
- Foreign investment companies, regulation of foreign offering in U.S., **12:141**

INTERNATIONAL CAPITAL MARKETS—Cont'd

- Foreign issuers. See Foreign Issuers
- Foreign securities traded on NASDAQ, **12:146**
- Form 20-F, registration and reporting by foreign issuers under Exchange Act, **12:145**
- Fragile nature of international securities regulation
 - Generally, **12:59 to 12:73**
- Federation of European Accountants, **12:72**
- General Agreement on Trade in Services, **12:65; App 12A-1**
- Group of Thirty (Consultative Group on International Economic and Monetary Affairs), **12:68**
- Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, **12:73**
- International Councils of Securities Dealers and Self-Regulatory Organizations, **12:71**
- International Federation of Stock Exchanges, **12:69**
- International Society of Securities Administrators, **12:70**
- Organization for Economic Cooperation and Development, **12:66**
- Organization of securities commissions
 - background, **12:60**
 - information enforcement and exchange, **12:64**
 - market intermediaries regulation, **12:63**
 - multinational offerings, **12:61**
 - secondary markets regulation, **12:62**
 - substantive agenda, **12:61 to 12:64**
- United Nations Commission on Transnational Corporations, **12:67**
- General Agreement on Trade in Services, **12:65; App 12A-1**

**INTERNATIONAL CAPITAL
MARKETS—Cont'd**

- General conditions, **12:80**
- Group of Thirty (Consultative Group on International Economic and Monetary Affairs), **12:68**
- Insider trading
 - Australia, **12:44**
 - Canada, **12:43**
 - France, **12:41**
 - Germany, **12:42**
 - Japan, **12:45**
 - Other countries, **12:46**
 - Securities regulation, **12:39 to 12:46**
 - United Kingdom, **12:40**
 - United States, **12:39**
- Integrated disclosure for foreign private issuers
 - Generally, **12:136**
 - Distinctive aspects of Form 20 (including financial statements), **12:138**
 - Financial statements, **12:138**
 - Form 20-F and Regulation S-K compared, **12:137**
- Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, **12:73**
- International Accounting Standards Committee
 - Background and overview, **12:32**
 - History, **12:33**
 - International
 - accounting standards, **12:34**
 - reaction, **12:35**
 - National and international reaction, **12:35**
 - Structure, **12:33**
- International Auditing Practices Committee
 - Generally, **12:36**
 - International auditing guidelines, **12:38**
 - Purpose, **12:37**
 - Structure, **12:37**

**INTERNATIONAL CAPITAL
MARKETS—Cont'd**

- International bond offerings dollar value, 1965 to 1988, table showing, **12:163**
- International Councils of Securities Dealers and Self-Regulatory Organizations, **12:71**
- International Federation of Stock Exchanges, **12:69**
- International investment companies
 - Generally, **12:57**
 - EC directive, **12:58**
 - Registered investment companies, **12:134**
 - Regulation 3, **12:104**
 - Regulation S, **12:104**
- International market in equities, **12:21**
- International Organization of Securities Commissions
 - Fragile nature of international securities regulation, **12:60 to 12:64**
 - Information enforcement and exchange, **12:64**
 - Substantive agenda, **12:61 to 12:64**
- International securities regulation
 - Generally, **12:23 to 12:56**
 - Argentina, **12A:7**
 - Australia, **12A:9**
 - Brazil, **12A:8**
 - Conclusion, **12A:28**
 - Continuous reporting, **12:30**
 - Debt securities, international market, **12:3 to 12:8**
 - EC directive on investment companies, **12:58**
 - Europe and European Union, **12A:5**
 - European Community disclosure directives, **12:29; 12:30**
 - European prospectus, **12:29**
 - Exchange Act registration and continuous disclosure, **12:25**
 - Fragile nature of international securities regulation, above

INDEX

INTERNATIONAL CAPITAL MARKETS—Cont'd

International securities regulation
—Cont'd
General Agreement on Trade in
Services, **12A:14**
Group of Thirty (Consultative
Group on International Eco-
nomic and Monetary Affairs),
12A:18
Harmonizing accounting standards
and auditing procedures,
12:31 to 12:38
Hong Kong, **12A:12**
India, **12A:11**
Insider trading, above
International Council of Securities
Associations, **12A:21**
International investment
companies
generally, **12:57**
EC directive, **12:58**
registered investment
companies, **12:134**
Regulation S, **12:104**
International Organization of Secu-
rities Commissions, **12A:16**
International Securities Services
Association, **12A:20**
Investment companies, **12:58**
Japan, **12A:10**
Organization for Economic
Cooperation and Develop-
ment, **12A:15**
Proxy regulation
generally, **12:54 to 12:56**
German alternative, **12:56**
other countries, **12:55**
United States, **12:54**
Purpose, **12A:1**
Registration of securities, **12:24**
Regulation S. Offshore distribu-
tions, below
Scope, **12A:1**
Securities business and firms,
12:10
South Africa, **12A:6**
Stock exchanges of world, **12:9**
Takeover regulation, below

INTERNATIONAL CAPITAL MARKETS—Cont'd

International securities regulation
—Cont'd
Theory and practice, **12A:2**
Trends
generally, **12A:22 to 12A:25**
cryptocurrency regulation,
12A:26
international accounting stan-
dards, **12A:24**
international auditing practices,
12A:25
international disclosure stan-
dards, **12A:23**
other, **12A:27**
United Kingdom, **12:26 to 12:28**
United Nations Conference on
Trade and Development,
12A:17
United States, **12A:4**
U.S. disclosure systems, **12:24;**
12:25
World Federation of Exchanges,
12A:19
World Trade Organization, **12A:14**
International Society of Securities
Administrators, **12:70**
International Working Group of
Experts on International Stan-
dards of Accounting and Report-
ing, **12:73**
Internationalization of portfolios,
12:22
Investment Advisers Act, extraterrito-
rial application of, **12:147**
Investment companies
Generally, **12:57**
EC directive, **12:58**
Offshore distributions and Regula-
tion S, **12:104**
Registered investment companies,
12:134
Jurisdiction. Multi-jurisdictional
disclosure system of U.S., below
Market capitalization of world's
stock markets, table showing,
12:168

**INTERNATIONAL CAPITAL
MARKETS—Cont'd**

Multi-jurisdictional disclosure system
of U.S.

Generally, **12:150 to 12:152**

Common definitions, **12:152**

Mutual funds overview, table showing, **12:172**

National character of capital markets

Generally, **12:11 to 12:20**

Australia, **12:20**

France, **12:15**

Germany, **12:14**

Hong Kong, **12:18**

Italy, **12:17**

Japan, **12:12**

Mexico, **12:19**

Netherlands, **12:16**

United Kingdom, **12:13**

United States, **12:11**

Objectives and principles of securities regulation [excerpt], **App 12A-2**

Offshore distributions

Generally, **12:74 to 12:110**

Background, **12:74 to 12:78**

Convertible securities, **12:88**

Critique of Regulation S, **12:103**

Definition of a U.S. person, **12:78**

Directed selling efforts, **12:80**

Distributions pursuant to Regulation S, generally, **12:76**

General conditions, **12:79**

General statement approach, **12:77**

Interrelationship of Regulation S and tax provisions, **12:102**

Issuer-distributors safe harbors

generally, **12:81 to 12:85**

category 2: reporting issuers and debt, preferred, and asset-backed securities of non-reporting foreign issuers, **12:83**

category 3: non-reporting U.S. issuers and certain equity securities of non-reporting foreign issuers, **12:84**

**INTERNATIONAL CAPITAL
MARKETS—Cont'd**

Offshore distributions—Cont'd

Issuer-distributors safe harbors
—Cont'd

failure to comply with safe harbor condition or restriction, **12:85**

offering restrictions, **12:82**

Non-safe harbor approach, **12:77**

Offshore distributions and Release Number 4708, **12:75**

Offshore transactions, **12:79**

Regulation S

American depositary receipts

generally, **12:90 to 12:92**

impact of Regulation S, **12:91; 12:92**

overview of American depositary receipts, **12:90**

sales to U.S. persons during restricted period, **12:91**

substantial U.S. market interest, **12:92**

applicability to investment companies, **12:104**

related initiatives, **12:74**

Resales in U.S. or to U.S. persons generally, **12:93 to 12:95**

conceptual framework, **12:93**

Regulation S and the releases, **12:94**

testing the premise—random scenarios, **12:95**

Rule 904 safe harbor for resales resale of securities issued in reliance on exemption, **12:87**

securities distributed pursuant to Regulation S, **12:86**

Summing up restrictions on sales in U.S. and to U.S. persons generally, **12:96 to 12:101**

distributors, **12:97**

investors, **12:98**

legend, **12:101**

offers and sales after restricted period, **12:100**

professionals, **12:99**

INDEX

INTERNATIONAL CAPITAL MARKETS—Cont'd

- Offshore distributions—Cont'd
 - Warrants, **12:89**
- Offshore funds, **12:135**
- Organization for Economic Cooperation and Development, **12:66**
- Private sector pension funds,
 - overview of foreign investment, table showing, **12:171**
- Proxy regulation
 - German alternative, **12:56**
 - Other countries, **12:55**
 - Securities regulation, **12:54 to 12:56**
 - United States, **12:54**
- Registration and reporting by foreign issuers under Exchange Act
 - Exemptions, **12:144**
 - Form 20-F, registration and reporting, **12:145**
 - Registration and reporting on Form 20-F, **12:145**
- Registration requirements applicable to foreign broker-dealers
 - Generally, **12:111 to 12:118**
 - Background, **12:111**
 - Direct transactions with U.S. institutions, **12:116**
 - General principle of territoriality, **12:113**
 - Provision of research by broker-dealers, **12:115**
 - Recognition of foreign broker-dealer regulation, **12:118**
 - Sources of law, **12:112**
 - Transactions with certain persons, **12:117**
 - Unsolicited transactions, **12:114**
- Regulation of foreign offering in U.S.
 - Generally, **12:139 to 12:143**
 - Corporate combinations and exchange offers involving foreign issuers, **12:143**
 - Exchange offers involving foreign issuers, **12:143**
 - Exempt offerings, **12:142**
 - Foreign
 - governmental issuers, **12:140**

INTERNATIONAL CAPITAL MARKETS—Cont'd

- Regulation of foreign offering in U.S.—Cont'd
 - Foreign—Cont'd
 - investment companies, **12:141**
 - private issuers, **12:139**
- Regulation S. Offshore distributions, above
- Rule 144A and the PORTAL market
 - Generally, **12:119 to 12:132**
 - Closed system, **12:127**
 - Critique, **12:132**
 - Eligible securities, **12:122**
 - Informational requirements and other conditions, **12:123**
 - Initial proposed Rule 144A, **12:120**
 - Interrelationship of Rule 144A, PORTAL, Regulation S, and Rule 144, **12:119**
 - PORTAL, a closed market for Rule 144A securities, **12:126**
 - Primary placements, **12:130**
 - Private placements after Rule 144A, **12:125**
- Qualified
 - exit transactions, **12:128**
 - institutional buyer, **12:121**
- Resales of Rule 144A securities, **12:124**
- Rule 144A disclosure and PORTAL, **12:129**
- Secondary trading, **12:131**
- Rule 904 safe harbor for resales, **12:86; 12:87**
- Securities
 - Business and securities firms, **12:10**
- Regulation
 - foreign issuers. See Foreign Issuers
 - foreign securities traded on NASDAQ, **12:146**
 - international securities regulation, above
 - Investment Advisers Act, extraterritorial application of, **12:147**

**INTERNATIONAL CAPITAL
MARKETS—Cont'd**

- Stock exchanges, **12:9**
- Survey
 - Accounting standards and auditing procedures, harmonizing, **12:31**
 - International Accounting Standards Committee, **12:32 to 12:35**
 - International Auditing Practices Committee, **12:36 to 12:38**
- Tables
 - Annual rates of return of stock price indexes in ten major countries, **12:173**
 - Domestic and foreign listed companies on major stock exchanges, **12:170**
 - Equity related bonds issuance in international markets, **12:167**
 - Equity related international bond offerings, **12:166**
 - Eurobond issues by currency of issue, **12:165**
 - Foreign bond issues in selected capital markets, **12:164**
 - Global mutual funds overview, **12:172**
 - International bond offerings dollar value, 1965 to 1988, **12:163**
 - Market capitalization of world's stock markets, **12:168**
 - Private sector pension funds, overview of foreign investment, **12:171**
 - Value of international stock offerings, **12:169**
- Take-over regulation
 - Australia, **12:50**
 - Canada, **12:51**
 - France, **12:52**
 - Other countries, **12:53**
 - United Kingdom, **12:49**
 - United States
 - federal regulation, **12:47**
 - state regulation, **12:48**
 - United Nations Commission on Transnational Corporations, **12:67**

**INTERNATIONAL CAPITAL
MARKETS—Cont'd**

- United States
 - Insider trading, **12:39**
 - Proxy regulation, **12:54**
 - Securities regulation, **12A:4**
 - Take-over regulation
 - federal regulation, **12:47**
 - state regulation, **12:48**
- U.S. disclosure systems
 - Exchange Act registration and continuous disclosure, **12:25**
 - Registration of securities, **12:24**
 - Securities regulation, **12:24; 12:25**
- U.S. Securities and Exchange Commission, 17 C.F.R. Parts 210, 229, 230, 240, 244 and 249, **App 12A-4**
- Value of international stock offerings, table showing, **12:169**
- World Trade Organization, General Agreement on Trade in Services, **App 12A-1**

**INTERNATIONAL COMMERCIAL
ARBITRATION**

- Generally, **8:1**
- AAA and AAA / ICDR international arbitration rules
 - Generally, **8:27 to 8:36**
- Appointment of arbitrators, **8:28**
- Award, **8:35**
- Confidentiality, **8:34**
- Costs, **8:36**
- Governing law, **8:30**
- Jurisdiction, **8:27**
- Key elements of, **8:27 et seq.**
- Language, **8:31**
- Place of arbitration, **8:29**
- Proceedings, key elements, **8:27 et seq.**
- Ad hoc v. institutional arbitration, **8:8**
- Africa, **8:157**
- Appointment of arbitrators
 - AAA and AAA / ICDR international arbitration rules, **8:28**
 - Arbitration Institute of Stockholm Chamber of Commerce (SCC)

INDEX

INTERNATIONAL COMMERCIAL ARBITRATION—Cont'd

- Appointment of arbitrators—Cont'd
 - and SCC rules, **8:50**
 - International Chamber of Commerce (ICC) rules, **8:17**
 - London Court of International Arbitration and LCIA rules, **8:39**
 - Russian Federation, **8:136**
 - UNCITRAL rules, **8:72**
- Arbitration
 - Agreements
 - characteristics of arbitration, **8:2**
 - England, **8:95**
 - France, **8:116**
 - Germany, **8:126**
 - Russian Federation, **8:135**
 - Switzerland, **8:105**
 - Transnational contracts, arbitration agreements, below
 - Characteristics
 - generally, **8:2 to 8:9**
 - ad hoc v. institutional arbitration, **8:8**
 - agreement to arbitrate, **8:2**
 - arbitration and litigation compared, **8:7**
 - choice of arbitrator(s), **8:5**
 - choice of rules and governing law, **8:3**
 - framework for dispute resolution, **8:3 to 8:6**
 - litigation compared, **8:7**
 - other characteristics, **8:6**
 - place of arbitration, **8:4**
 - transactions and legal issues, **8:9**
 - Institute of Stockholm Chamber of Commerce (SCC) and SCC rules
 - generally, **8:48 et seq.**
 - appointment of arbitrators, **8:50**
 - award, **8:57**
 - confidentiality, **8:56**
 - costs, **8:58**
 - governing law, **8:52**
 - jurisdiction, **8:49**
 - key elements, **8:49 et seq.**

INTERNATIONAL COMMERCIAL ARBITRATION—Cont'd

- Arbitration—Cont'd
 - Institute of Stockholm Chamber of Commerce (SCC) and SCC rules—Cont'd
 - language, **8:53**
 - place of arbitration, **8:51**
 - proceedings, key elements, **8:49 et seq.**
 - Legislation
 - Brazil, **8:87**
 - England, **8:93**
 - France, **8:114**
 - Germany, **8:124**
 - Hong Kong, **8:141**
 - Russian Federation, **8:136**
 - Singapore, **8:145**
 - Switzerland, **8:103**
 - Litigation compared, **8:7**
 - Proceedings
 - England, **8:98**
 - France, **8:120**
 - Germany, **8:129**
 - Russian Federation, **8:136**
 - Switzerland, **8:108**
 - Rules and institutions
 - generally, **8:13 et seq.**
 - AAA and AAA / ICDR
 - international arbitration rules, **8:27 to 8:36**
 - Arbitration Institute of Stockholm Chamber of Commerce (SCC) and SCC rules, **8:48 et seq.**
 - function of rules and arbitration institutions, **8:13**
 - International Chamber of Commerce (ICC) and ICC rules, **8:15 et seq.**
 - London Court of International Arbitration and LCIA rules, **8:37 et seq.**
 - UNCITRAL rules, **8:70 et seq.**
 - Arbitrators
 - Appointment of arbitrators, above
 - Choice of, **8:5**
 - Asia and Oceania
 - Generally, **8:139 et seq.**

**INTERNATIONAL COMMERCIAL
ARBITRATION—Cont'd**

Asia and Oceania—Cont'd

Hong Kong, **8:140**

India, **8:154 to 8:156**

Japan, **8:151 to 8:153**

Peoples Republic of China, **8:148 to 8:150**

Singapore, **8:144 to 8:147**

Award

AAA and AAA / ICDR
international arbitration rules,
8:35

Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:57**

Chamber of Commerce and
Industry of the Russian
Federation and ICAC rules,
8:138

England, **8:100**

France, **8:121; 8:122**

Germany, **8:131; 8:132**

International Chamber of Com-
merce (ICC) rules, **8:24**

London Court of International
Arbitration and LCIA rules,
8:46

Russian Federation, **8:137**

Switzerland, **8:110**

UNCITRAL rules, **8:79**

Brazil

Arbitration legislation, **8:87**

Central and Eastern Europe

Hungary below

Russian Federation, below

Choice of arbitrator(s), **8:5**

Choice of rules, characteristics of
arbitration, **8:3**

Confidentiality

AAA and AAA / ICDR
international arbitration rules,
8:34

Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:56**

Chamber of Commerce and
Industry of the Russian

**INTERNATIONAL COMMERCIAL
ARBITRATION—Cont'd**

Confidentiality—Cont'd

Federation and ICAC rules,
8:138

International Chamber of Com-
merce (ICC) rules, **8:23**

London Court of International
Arbitration and LCIA rules,
8:45

UNCITRAL rules, **8:78**

Costs

AAA and AAA / ICDR
international arbitration rules,
8:36

Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:58**

Chamber of Commerce and
Industry of the Russian
Federation and ICAC rules,
8:138

International Chamber of Com-
merce (ICC) rules, **8:25**

London Court of International
Arbitration and LCIA rules,
8:47

UNCITRAL rules, **8:80**

Courts

Russian Federation, **8:135**

Enforcement of award

Generally, **8:10**

Brazil, **8:88**

England, **8:101**

France, **8:122**

Germany, **8:132**

Russian Federation, **8:137**

Switzerland, **8:111**

England, **8:96**

Generally, **8:92 et seq.**

Arbitration agreement, **8:95**

Arbitration legislation, **8:93**

Arbitration proceedings, **8:98**

Arbitrators, **8:96**

Award, **8:100**

Enforcement of award, **8:101**

Finality of award, **8:100**

Governing law, **8:97**

Interim measures, **8:99**

INDEX

INTERNATIONAL COMMERCIAL ARBITRATION—Cont'd

- England, **8:96**—Cont'd
 - Jurisdiction, **8:94**
- Finality of award
 - England, **8:100**
 - France, **8:122**
 - Germany, **8:131**
 - Russian Federation, **8:137**
 - Switzerland, **8:110**
- Framework for dispute resolution,
8:3 to 8:6
- France, **8:117**
 - Generally, **8:113 et seq.**
 - Arbitration agreement, **8:116**
 - Arbitration legislation, **8:114**
 - Arbitration proceedings, **8:120**
 - Arbitrators, **8:117**
 - Award, **8:122**
 - Enforcement of award, **8:122**
 - Finality of award, **8:122**
 - Governing law, **8:118**
 - Interim measures, **8:120**
 - Jurisdiction, **8:115**
- Germany, **8:127**
 - Generally, **8:123 et seq.**
 - Arbitral institutions, **8:133**
 - Arbitration agreement, **8:126**
 - Arbitration legislation, **8:124**
 - Arbitration proceedings, **8:129**
 - Arbitrators, **8:127**
 - Award, **8:131; 8:132**
 - Enforcement of award, **8:132**
 - Finality of award, **8:131**
 - Governing law, **8:128**
 - Interim measures, **8:130**
 - Jurisdiction, **8:125**
- Governing law
 - AAA and AAA / ICDR
 - international arbitration rules,
8:30
 - Generally, **8:3**
 - Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:52**
 - Central and Eastern Europe, **8:134
et seq.**
 - Characteristics of arbitration, **8:3**

INTERNATIONAL COMMERCIAL ARBITRATION—Cont'd

- Governing law—Cont'd
 - England, **8:97**
 - France, **8:118**
 - Germany, **8:128**
 - Hungary, **8:134**
 - International Chamber of Com-
merce (ICC) rules, **8:19**
 - London Court of International
Arbitration and LCIA rules,
8:41
 - Russian Federation, **8:135**
 - Switzerland, **8:107**
 - UNCITRAL rules, **8:74**
- Gulf States, **8:158**
- Hong Kong, arbitration legislation,
8:141
- Hungary, **8:134**
- Interim measures
 - England, **8:99**
 - France, **8:120**
 - Germany, **8:130**
 - Russian Federation, **8:136**
 - Switzerland, **8:109**
- International Chamber of Commerce
(ICC) rules
 - Generally, **8:15 et seq.**
 - Appointment of arbitrators, **8:17**
 - Award, **8:24**
 - Confidentiality, **8:23**
 - Costs, **8:25**
 - Governing law, **8:19**
 - Jurisdiction, **8:16**
 - Key elements of, **8:16 et seq.**
 - Language, **8:20**
 - Place of arbitration, **8:18**
 - Proceedings, key elements, **8:16 et
seq.**
- Jurisdiction
 - AAA and AAA / ICDR
 - international arbitration rules,
8:27
 - Antitrust laws, problems in
application, waiver of
sovereign immunity, **13:20**
 - Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:49**

**INTERNATIONAL COMMERCIAL
ARBITRATION—Cont'd**

Jurisdiction—Cont'd

Chamber of Commerce and
Industry of the Russian
Federation and ICAC rules,
8:135

England, **8:94**

France, **8:115**

Germany, **8:125**

Hungary, **8:134**

International Chamber of Com-
merce (ICC) rules, **8:16**

London Court of International
Arbitration and LCIA rules,
8:38

Russian Federation, **8:135**

Switzerland, **8:104**

UNCITRAL rules, **8:71**

Key elements

AAA and AAA / ICDR
international arbitration rules,
8:27 et seq.

Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:49 et seq.**

International Chamber of Com-
merce (ICC) rules, **8:16 et
seq.**

London Court of International
Arbitration and LCIA rules,
8:38 et seq.

UNCITRAL rules, **8:71 et seq.**

Language

AAA and AAA / ICDR
international arbitration rules,
8:31

Arbitration Institute of Stockholm
Chamber of Commerce (SCC)
and SCC rules, **8:53**

Chamber of Commerce and
Industry of the Russian
Federation and ICAC rules,
8:138

International Chamber of Com-
merce (ICC) rules, **8:20**

London Court of International
Arbitration and LCIA rules,
8:42

UNCITRAL rules, **8:75**

**INTERNATIONAL COMMERCIAL
ARBITRATION—Cont'd**

Litigation compared, **8:7**

London Court of International
Arbitration and LCIA rules

Generally, **8:37 et seq.**

Appointment of arbitrators, **8:39**

Award, **8:46**

Confidentiality, **8:45**

Costs, **8:47**

Governing law, **8:41**

Jurisdiction, **8:38**

Key elements of LCIA rules, **8:38
et seq.**

Language, **8:42**

Place of arbitration, **8:40**

Proceedings, key elements, **8:38 et
seq.**

Middle East, **8:159**

National legislation

Generally, **8:82 et seq.**

Argentina, **8:86**

Asia and Oceania, **8:139 et seq.**

Brazil, **8:87**

Canada, **8:84**

Central and Eastern Europe, **8:134**

England, **8:92 et seq.**

France, **8:113 et seq.**

Germany, **8:123 et seq.**

Hong Kong, **8:140; 8:141**

Hungary, **8:134**

India, **8:154 to 8:156**

Japan, **8:151 to 8:153**

Mexico, **8:90**

Peoples Republic of China, **8:148
to 8:150**

Russian Federation, **8:135 et seq.**

Singapore, **8:144 to 8:147**

Switzerland, **8:102 et seq.**

United States, **8:83**

Western Europe, **8:91 et seq.**

Western Hemisphere, **8:83 et seq.**

Place of arbitration

AAA and AAA / ICDR
international arbitration rules,
8:29

Arbitration Institute of Stockholm
Chamber of Commerce (SCC)

INDEX

INTERNATIONAL COMMERCIAL ARBITRATION—Cont'd

- Place of arbitration—Cont'd
 - and SCC rules, **8:51**
- Chamber of Commerce and Industry of the Russian Federation and ICAC rules, **8:138**
- Characteristics of arbitration, **8:4**
- International Chamber of Commerce (ICC) rules, **8:18**
- London Court of International Arbitration and LCIA rules, **8:40**
- UNCITRAL rules, **8:73**
- Proceedings, key elements
 - AAA and AAA / ICDR international arbitration rules, **8:27**
 - Arbitration Institute of Stockholm Chamber of Commerce (SCC) and SCC rules, **8:49 et seq.**
 - Chamber of Commerce and Industry of the Russian Federation and ICAC rules, **8:138**
 - International Chamber of Commerce (ICC) rules, **8:16 et seq.**
 - London Court of International Arbitration and LCIA rules, **8:38 et seq.**
 - UNCITRAL rules, **8:76**
- Russian Federation
 - Generally, **8:135 et seq.**
 - Arbitration agreement, **8:135**
 - Arbitration legislation, **8:136**
 - Arbitration proceedings, **8:136**
 - Award, **8:137**
 - Enforcement of arbitral award, **8:137**
 - Finality of arbitral award, **8:137**
 - Governing law, **8:135**
 - Jurisdiction, **8:135**
 - Role of courts, **8:135**
- Singapore
 - Arbitration legislation, **8:145**
- Switzerland, **8:106**
 - Generally, **8:102 et seq.**

INTERNATIONAL COMMERCIAL ARBITRATION—Cont'd

- Switzerland, **8:106**—Cont'd
 - Arbitral institutions, **8:112**
 - Arbitration agreement, **8:105**
 - Arbitration legislation, **8:103**
 - Arbitration proceedings, **8:108**
 - Arbitrators, **8:106**
 - Award, **8:110**
 - Enforcement of award, **8:111**
 - Finality of the award, **8:110**
 - Governing law, **8:107**
 - Interim measures, **8:109**
 - Jurisdiction, **8:104**
- Transactions and legal issues, **8:9**
- Transnational contracts, arbitration agreements
 - Generally, **3:7-3:9**
 - Changed circumstances and contract adaptation, **4:69**
 - Choice of law clauses, **3A:8 to 3A:10**
 - Federal court decisions, **3A:10**
 - Franchise agreements, **3:9**
 - Scope, **3:8**
 - State court decisions, **3A:10**
 - Supreme Court decisions
 - choice of law clauses, **3A:9**
- UNCITRAL rules
 - Generally, **8:70 et seq.**
 - Appointment of arbitrators, **8:72**
 - Award, **8:79**
 - Confidentiality, **8:78**
 - Costs, **8:80**
 - Governing law, **8:74**
 - Jurisdiction, **8:71**
 - Key elements, **8:71 et seq.**
 - Language, **8:75**
 - Place of arbitration, **8:73**
 - Proceedings, key elements, **8:76**
- Western Europe
 - Generally, **8:91 et seq.**
 - England, above
 - France, above
 - Germany, above
 - Netherlands, above
 - Switzerland, above

**INTERNATIONAL COMMERCIAL
ARBITRATION—Cont'd**

Western Hemisphere
Generally, **8:83 et seq.**
Argentina, **8:86**
Brazil, **8:87**
Canada, **8:84**
Caribbean, **8:85**
Latin America, **8:85 et seq.**
Mexico, **8:90**
United States, **8:83**

**INTERNATIONAL CONTRACTS
AND CONTRACT LAW**

See Transnational Contract Law

**INTERNATIONAL CREDIT
TRANSFERS**

UNCITRAL Model Law on
International Credit Transfers,
App 12A

**INTERNATIONAL
DISTRIBUTORSHIPS**

Foreign direct investment, **23:23**

**INTERNATIONAL EMPLOYMENT
AND LABOR LAW**

See Transnational Employment and
Labor Law

INTERNATIONAL EXECUTIVES

Expatriate taxation. See Expatriate
Taxation

**INTERNATIONAL LAW
COMMISSION**

Report, criminal prosecution, state
officials, sovereign immunity,
15:13

**INTERNATIONAL SECURITIES
REGULATION**

Establishing an extraterritorial pres-
ence, securities law compliance,
2:78
European Economic Community
(EEC; Common Market)
disclosure directives
Continuous reporting, **12:30**
European prospectus, **12:29**

**INTERNATIONAL SECURITIES
REGULATION—Cont'd**

European Union. See European
Union
International capital markets. See
International Capital Markets

**INTERNATIONAL TECHNOLOGY
LICENSING**

Generally, **6:1 to 6:6**
Benefits and risks of international
technology licensing
Generally, **6:3 to 6:6**
Licensee's, **6:5; 6:6**
Licensor's, **6:3; 6:4**
Definition of international technology
licensing, **6:1**
EU regulation and legislation. U.S.
and EU regulation and legisla-
tion, below
International conventions and
organizations affecting technol-
ogy licensing, **6:36**
Role and purpose of international
technology licensing, **6:2**
Sample agreement, **App 6A**
Types and subject matter of
Generally, **6:7 to 6:11**
Know-how licenses, **6:8**
Management assistance, **6:10**
Patent licenses, **6:7**
Service mark licenses, **6:9**
Technical assistance, management
assistance, and training, **6:10**
Trademark / service mark licenses,
6:9
Training, **6:10**
Turnkey operations, **6:11**
U.S. and EU regulation and legisla-
tion
Regulation in Argentina
generally, **6:26 to 6:28**
exchange controls, **6:27**
taxation, **6:28**
technology transfer legislation
and registration, **6:26**
Regulation in Brazil
generally, **6:23 to 6:25**
exchange controls, **6:24**

INDEX

INTERNATIONAL TECHNOLOGY LICENSING—Cont'd

- U.S. and EU regulation and legisla-
tion—Cont'd
 - Regulation in Brazil—Cont'd
 - taxation, **6:25**
 - technology transfer legislation
and registration, **6:23**
 - Regulation in European Union
 - generally, **6:16 to 6:19**
 - EU and UK competition law,
6:16
 - European national intellectual
property and competition
law, **6:18**
 - national technology transfer
laws in Europe, **6:17**
 - withholding taxes, **6:19**
 - Regulation in India
 - generally, **6:33 to 6:35**
 - exchange controls, **6:34**
 - taxation, **6:35**
 - technology transfer legislation
and registration, **6:33**
 - Regulation in Korea
 - generally, **6:29 to 6:32**
 - competition law, **6:31**
 - exchange controls, **6:30**
 - taxation, **6:32**
 - technology transfer legislation
and registration, **6:29**
 - Regulation in Mexico
 - generally, **6:20 to 6:22**
 - exchange controls, **6:21**
 - taxation, **6:22**
 - technology transfer legislation
and registration, **6:20**
 - Regulation in U.S.
 - antitrust law and Department of
Justice guidelines, **6:13**
 - export control law, **6:15**
 - patent misuse, **6:14**
- Taxes
 - regulation in Argentina, **6:28**
 - regulation in Brazil, **6:25**
 - regulation in India, **6:35**
 - regulation in Korea, **6:32**
 - regulation in Mexico, **6:21**

INTERNATIONAL TECHNOLOGY LICENSING—Cont'd

- U.S. and EU regulation and legisla-
tion—Cont'd
 - Taxes—Cont'd
 - withholding taxes in European
Union, **6:19**
 - U.S., EU and UK regulation and
legislation
 - Generally, **6:12 to 6:36**
 - Legal issues, **6:12**

INVESTMENT ADVISERS ACT OF 1940

- Functions of the Investment Advisers
Act of 1940, **12B:6**

INVESTMENT COMPANIES

- EC directive on investment
companies, **12:58**
- International capital markets, **12:57;**
12:58
- Offshore distributions, applicability
of Regulation S, **12:104**
- Registered investment companies,
12:134

INVESTMENT COMPANY ACT OF 1940

- Summary, **12B:7**

IRS GUIDANCE ON PROTECTED CELL COMPANIES

- Life insurance, **11:21**

ISLE OF MAN

- Life insurance, **11:33; 11:34**

ITALY

- Capital markets, **12:17**
- Transnational contract law
 - Formation of contracts, **4:38 to**
4:40
 - Precontractual
liability, **4:30**
 - process, **4:11**

J

JAPAN

- Capital markets, **12:12**
- Insider trading, **12:45**

JAPAN—Cont'd

- International commercial arbitration,
8:151 to 8:153
- International securities regulation,
12A:10
- Transnational franchising, pre-sale
disclosure requirements, **5:21**

JOINT STOCK COMPANIES

- See Establishing an Extraterritorial
Presence

JOINT VENTURES

- Choice of business entity abroad
(Germany and European Union),
22:66
- Foreign direct investment, **23:21**

JUDGMENTS

- Convention on Jurisdiction and
Enforcement of Judgments
(Brussels Convention), **3A:12;**
3A:13; App 3A
- Convention on Jurisdiction and Rec-
ognition and Enforcement of
Judgments in Civil and Com-
mercial Matters, **App 3C**
- Convention on Jurisdiction and the
Recognition and Enforcement of
Judgments in Civil and Com-
mercial Matters, **App 3C**
- European Union
 - Contract law, recognition and
enforceability of judgments,
4A:8
 - Recognition and enforceability,
4A:8

JUDICIAL DECISIONS

- Transnational contracts, Brussels
Convention, **3A:13**

JUDICIAL REVIEW

- Foreign trade and economic injury,
antidumping and countervailing
duties, **16:6**
- Transnational contract forum selec-
tion clauses
 - Governing law, U.S. law and
practice, **3:4-3:6**

JURISDICTION

- American nationals and non-nationals
- FCPA. See Foreign Corrupt Prac-
tices Act
- MJDS. see Multijurisdictional
Disclosure System of U.S.
- European Union, contract law, **4A:8**
- Foreign states, jurisdictional immuni-
ties of, **App 15A**
- International and community law. See
Antitrust Laws
- Life insurance, **11:24**
- Problems of, in application of
antitrust laws. See Antitrust Law
- Regarding foreign bankruptcy
proceedings. See Foreign Bank-
ruptcies
- Transnational and community law.
See Antitrust Laws

K

KAUFLEUTE (SOPHISTICATED PERSONS)

- Choice of business entity abroad
(Germany and European Union),
22:11 to 22:13

KG (LIMITED PARTNERSHIP)

- Choice of business entity abroad
(Germany and European Union),
22:74

KNOW - HOW LICENSES

- International technology licensing,
6:8

KORPERSCHAFTEN (CORPORATE ENTITIES)

- Choice of business entity abroad
(Germany and European Union),
22:5

L

LABOR AND EMPLOYMENT LAW IN THE TRANSNATIONAL CONTEXT

- Generally, **21:1; 21:2**
- Conclusion, **21:18**

INDEX

LABOR AND EMPLOYMENT LAW IN THE TRANSNATIONAL CONTEXT—Cont'd

Extraterritorial effect of U.S. employ-
ment law

Generally, **21:11 to 21:14**

Discrimination law, **21:12**

Employee benefit law and policy in
expatriate context, **21:14**

Labor union law, **21:13**

Foreign employment law and practice

Generally, **21:3**

Employment contracts, **21:5**

Foreign law, **21:4**

Individual employment contracts,
21:5

Labor unions, **21:6**

International Labor Organization

Treaties and the International
Labor Organization, **21:10**

Potential issues

Generally, **21:15**

Adversarial context, **21:17**

Transactional context, **21:16**

Sources for researching labor and
employment law in international
conflict, **App 21B**

Ten-point checklist for addressing
employment issues in
international transactions, **App
21A**

Treaties and the International Labor
Organization

EU, NAFTA, and other trade blocs,
21:7

Friendship and commerce treaties,
21:9

GATT, GATS, and WTO, **21:8**

International Labor Organization,
21:10

NAFTA, **21:7**

Navigation treaties, **21:9**

WTO, GATS and GATT, **21:8**

What “international labor and
employment law” is, **21:2**

LARGE INSTITUTIONS

Corporate social responsibility and
role of lawyer, ethical investing,
1:11

LATIN AMERICA

Arbitration institutions, **8:89**

International commercial arbitration,
8:85 et seq.

LAW OF NATIONS

See also Corporate Social
Responsibility and Role of
Lawyer

LEGAL REPRESENTATIVES

Choice of business entity abroad
(Germany and European Union),
22:27 to 22:29; 22:42; 22:44

LEGAL RESTRAINTS ON TECHNOLOGY TRANSFER

See Technology Transfer

LENDERS

Debt securities, international market
in, **12:4**

International market in debt securi-
ties, **12:4**

LETTERS OF CREDIT

Generally, **24:1 to 24:11**

Clean, **24:8**

Commercial, **24:9**

Documentary, **24:8**

Independence, **24:6**

International boycotts

Export Administration Regula-
tions, **17:27**

Internal Revenue Code, **17:27**

Permissible clauses, **17:29**

Prohibited clauses and acceptable
alternatives, **17:28**

Introduction, **24:1**

Irrevocable, **24:10**

Laws governing, **24:3**

Revocable, **24:10**

Standby, **24:9**

Strict compliance, **24:7**

Transactions, **24:2**

Transfer, **24:11**

Uniform Commercial Code (UCC),
24:5

Uniform Customs and Practice for
Documentary Credits (UPC),
24:4

LETTERS OF INTENT

See Transnational Contract Law

LICENSING

CSR, means to obtain social license to operate, **1:10**

Technology licensing. See International Technology Licensing

U.S. export controls and compliance, **19:3**

LIFE INSURANCE

Generally, **11:1 to 11:40**

Anguilla, insurer regulation, **11:36**

Bahamas

Creditor protection, **11:26**

Insurer regulation, **11:25**

Barbados

Creditor protection, **11:28**

Insurer regulation, **11:27**

Bermuda

Creditor protection, **11:30**

Insurer regulation, **11:29**

California, **11:15**

Cayman Islands

Creditor protection, **11:32**

Insurer regulation, **11:31**

Colorado, **11:16**

Creditor protection

Bahamas, **11:26**

Barbados, **11:28**

Bermuda, **11:30**

Cayman Islands, **11:32**

France, **11:23**

Isle of Man, **11:34**

Switzerland, **11:37**

European Union, **11:7**

Expatriation tax, **11:39**

FATCA legislation, **11:14**

FBAR proposals, **11:14**

Finalization of new regulations, **11:20**

Florida, **11:17**

France

Creditor protection, **11:23**

Insurer regulation, **11:22**

Fundamentals, **11:10**

General issues, **11:19**

LIFE INSURANCE—Cont'd

HEART act, expatriation tax rules, **11:39**

History, **11:2**

Insurer regulation

Anguilla, **11:36**

Bahamas, **11:25**

Barbados, **11:27**

Bermuda, **11:29**

Cayman Islands, **11:31**

European Union, **11:7**

France, **11:22**

Isle of Man, **11:33**

National markets, **11:6; 11:7**

Nongovernmental organizations (NGOs), **11:5**

Regulatory regimes, **11:4**

Switzerland, **11:35**

United States, **11:6**

Isle of Man

Creditor protection, **11:34**

Insurer regulation, **11:33**

Jurisdictions, **11:10 to 11:37**

Money laundering, **11:9**

New York, **11:18**

Non-governmental organizations, **11:5**

Offshore jurisdictions, **11:24**

Protected cell companies, IRS Guidance, **11:21**

Securities regulation, **11:8**

Subsequent IRS guidance, **11:38**

Switzerland

Creditor protection, **11:37**

Insurer regulation, **11:35**

Taxation (U.S.)

Clarification of expatriation tax rules of HEART Act, **11:39**

Protected cell companies, IRS guidance, **11:21**

Securities regulation, **11:8**

Subsequent IRS guidance, **11:38**

United Kingdom, **11:12**

United States

Fundamentals of life insurance, **11:13**

Insurer regulation, **11:6**

INDEX

LIFE INSURANCE—Cont'd

- United States—Cont'd
 - Jurisdictions survey, **11:15 to 11:21**
 - Taxation. See Taxation (U.S.), above

LIMITED LIABILITIES

- Choice of business entity abroad (Germany and European Union), **22:33; 22:46**
- Establishing an extraterritorial presence
 - Corporations, joint stock companies, and share companies, **2:36 to 2:38**
 - General and limited partnerships, **2:50; 2:51**
 - Limited liability companies, **2:64; 2:65**
 - Protection of foreign entity and fiduciaries from, **2:8**

LIMITED LIABILITY COMPANIES

- See also Establishing an Extraterritorial Presence
- Choice of business entity abroad (Germany and European Union), **22:5; 22:32**

LIMITED LIABILITY LIMITED PARTNERSHIPS IN US

- Establishing an extraterritorial presence, **2:70**

LIMITED LIABILITY PARTNERSHIPS IN UK

- Establishing an extraterritorial presence, **2:71**

LIMITED LIABILITY PARTNERSHIPS IN US

- Establishing an extraterritorial presence, **2:70**

LIMITED PARTNERSHIPS

- See Partnerships

M

MERGERS

- Establishing an extraterritorial presence, **2:74**

MERGERS—Cont'd

- Foreign direct investment, **23:20**

MEXICO

- Capital markets, **12:19**
- International commercial arbitration, **8:90**
- International technology licensing, **6:20 to 6:22**
- Transnational franchising, pre-sale disclosure and registration requirements, **5:15**

MIDDLE EAST

- International commercial arbitration, **8:159**

MONOPOLIZATION

- China's Anti - Monopoly Law, **7:4**

MULTILATERAL CONVENTIONS AND OTHER NATIONS' PRACTICES ON FORUM SELECTION AND CHOICE OF LAW

- Generally, **3A:11**
- Brussels Convention, **3A:12; 3A:13; App 3A**
- Brussels Regulation, **3A:14**
- Conclusion, **3A:22**
- Hague Convention Principles on Choice of Law in International Commercial Contracts, **3A:19; App 3A-F**
- Judicial decisions, Brussels Convention, **3A:13**
- Other Conventions, **3A:20**
- Rome Convention, **3A:16**
- Rome Regulation, **3A:17**
- Selected other countries, **3A:21**
- Transnational contracts
 - Brussels Convention, **3A:12; 3A:13**
 - Brussels Regulation, **3A:14**
 - Hague Convention Principles on Choice of Law in International Commercial Contracts, **3A:19; App 3A-F**
 - Judicial decisions, Brussels Convention, **3A:13**
 - Rome Regulation, **3A:17**

**MULTILATERAL CONVENTIONS
AND OTHER NATIONS'
PRACTICES ON FORUM
SELECTION AND CHOICE OF
LAW—Cont'd**

United Nations Convention on
Contracts for the International
Sale of Goods, **3A:18; App
3A-D**

**MULTINATIONAL ENTERPRISES
(MNES)**

Codes of conduct. See Codes of
Conduct

N

**NATIONAL SECURITY
CONCERNS**

Foreign direct investment, **23:13**

NETHERLANDS

Capital markets, **12:16**

NEW YORK

Life insurance, **11:18**

1984 TAX ACT

Foreign tax provisions. See Taxation
(U.S.)

**1998 AMENDMENTS, FOREIGN
CORRUPT PRACTICES ACT**

OECD Convention and FCPA, **18:22**

O

OCEANIA

International commercial arbitration,
8:139 et seq.

OECD CONVENTION AND FCPA

See Foreign Corrupt Practices Act

OFFSHORE DISTRIBUTIONS

Generally, **12:74 to 12:110**

OFFSHORE FUNDS

International capital markets, **12:135**

**OHG (COMMERCIAL TRADE
PARTNERSHIP)**

Choice of business entity abroad
(Germany and European Union),
22:68

**ORGAN / ORGANHAFTUNG
LIABILITY**

Choice of business entity abroad
(Germany and European Union),
22:6 to 22:10

**ORGANISATION FOR
ECONOMIC COOPERATION
AND DEVELOPMENT (OECD)**

OECD Convention and FCPA. See
Foreign Corrupt Practices Act

**ORGANIZATION OF AMERICAN
STATES FIFTH INTER -
AMERICAN SPECIALIZED
CONFERENCE ON PRIVATE
INTERNATIONAL LAW:
INTER - AMERICAN
CONVENTION ON THE LAW
APPLICABLE TO
INTERNATIONAL
CONTRACTS [DONE AT
MEXICO CITY, MARCH 17,
1994]**

Transnational contracts, **App 3A-C**

OWNERSHIP CONSIDERATIONS

Foreign direct investment, **23:12 et
seq.**

P

PARTNERSHIPS

Choice of business entity abroad
(Germany and European Union).
See Choice of Business Entity
Abroad (Germany and European
Union)

Extraterritorial presence. See
Establishing an Extraterritorial
Presence

PATENTS

Foreign trade and economic injury,
U.S. relief mechanisms, **16:15**
International technology licensing,
6:7; 6:14

**PAYMENTS MADE TO SECURE
“IMPROPER ADVANTAGE”**

Foreign Corrupt Practices Act, **18:26**

INDEX

PENALTIES

- Boycotts. See Boycotts
- Extraterritorial presence. See Establishing an Extraterritorial Presence

PEOPLES' REPUBLIC OF CHINA

- China. See China

PERSONENGESELLSCHAFTEN (PARTNERSHIP ENTITIES)

- Choice of business entity abroad (Germany and European Union), **22:4**

PHILANTHROPY (AMERICAN CORPORATIONS WORLDWIDE)

- Generally, **20:1 to 20:24**
- Cash gift from foreign branch or affiliate of U.S. parent to overseas charitable or governmental agency, **20:4**
- Cash grant from U.S. corporate foundation to foreign charity, **20:6**
- Charitable purpose
 - 501(c)(3) and 501(c)(3) equivalents as overseas grantee, **20:16**
 - Governmental unit as overseas grantee, **20:13**
 - Other overseas grantee organizations, **20:19**
 - Overseas grant making by U.S. corporate foundations, **20:9**
- Choices for corporate overseas giving, **20:2 to 20:6**
- Contributions to be used in foreign country, **App 20A**
- Earmarking, **20:21**
- Expenditure responsibility
 - 501(c)(3) and 501(c)(3) equivalents as overseas grantee, **20:17**
 - Governmental unit as overseas grantee, **20:14**
 - Other overseas grantee organizations, **20:20**
 - Overseas grant making by U.S. corporate foundations, **20:10**

PHILANTHROPY (AMERICAN CORPORATIONS WORLDWIDE)—Cont'd

- Gift to U.S. charity for use overseas, **20:3**
- In-kind goods or services to benefit foreign charity, **20:5**
- IRS sample agreement, **App 20B**
- Overseas grant making by U.S. corporate foundations
 - Generally, **20:7**
 - Charitable purpose, **20:9**
 - Expenditures, **20:8; 20:10**
 - Responsibility for expenditures, **20:10**
 - Taxable expenditures, **20:8**
- Overseas grantee categories
 - Generally, **20:11 to 20:20**
 - Charitable purpose
 - 501(c)(3) and 501(c)(3) equivalents, **20:16**
 - governmental unit, **20:13**
 - other organizations, **20:19**
 - Expenditure responsibility
 - 501(c)(3) and 501(c)(3) equivalents, **20:17**
 - governmental unit, **20:14**
 - other organizations, **20:20**
 - 501(c)(3) and 501(c)(3) equivalents, **20:15 to 20:17**
 - Governmental units, **20:12 to 20:14**
 - Other organizations, **20:18 to 20:20**
- Program-related investments, **20:22**
- Public relations, **20:23**
- Related considerations, **20:21 to 20:23**
- Sample grant application, **App 20C**

PORTFOLIOS

- Internationalization of, **12:22**

PRECONTRATTI

- Transnational contract law, **4:11**

PROFESSIONALS

- Choice of business entity abroad (Germany and European Union), **22:67**

**PROGRAM RELATED
INVESTMENTS**

Philanthropy by American corporations worldwide, **20:22**

**PROPOSAL FOR A REGULATION
OF THE EUROPEAN
PARLIAMENT AND THE
COUNCIL ON THE LAW
APPLICABLE TO
CONTRACTUAL
OBLIGATIONS (ROME I)**

Transnational contracts, **App 3A-E**

PROTECTED CELL COMPANIES

Life insurance, **11:21**

PROXY REGULATION

International capital markets, securities regulation
Generally, **12:54 to 12:56**
German alternative, **12:56**
Other countries, **12:55**
U.S., **12:54**

PUBLIC POLICY

Forum selection clauses, enforcement, **3:15**

PUBLIC RELATIONS

Philanthropy by American corporations worldwide, **20:23**

**PUBLIC UTILITY HOLDING
COMPANY ACT OF 1935**

Generally, **12B:4 to 12B:10**

Q

QUOTAS

Choice of business entity abroad
(Germany and European Union),
22:23 to 22:25; 22:30

R

RECOGNITION OF JUDGMENTS

European Union, **4A:8**

RECORDS

Foreign Corrupt Practices Act,
12:148

REGISTRATION

Choice of business entity abroad
(Germany and European Union),
**22:22; 22:39; 22:52; 22:62;
22:72; 22:80**

Establishing an extraterritorial presence, registration of parent companies or branches, **2:81;
2:82**

Securities Act registration. See
Capital Markets

Transnational franchising

Mexican pre-sale disclosure and
registration requirements,
5:15

Russian registration requirements,
5:18

Spanish pre-sale disclosure and
registration requirements,
5:17

REGULATION S

Generally, **12:105**

Applicability of, **12:109**

Bases of jurisdiction to prescribe and
limitations, **12:108**

Offshore distributions

American depositary receipts
generally, **12:90 to 12:92**
impact of Regulation S, **12:91;
12:92**

overview of American depositary
receipts, **12:90**

sales to U.S. persons during
restricted period, **12:91**

substantial U.S. market interest,
12:92

Critique of Regulation S, **12:103**

Definition of a U.S. person, **12:78**

Distributions pursuant to Regulation
S, generally, **12:76**

General

conditions, **12:79**

statement approach, **12:77**

Interrelationship of Regulation S
and tax provisions, **12:102**

Investment companies, applicability,
12:104

Offshore transactions, **12:79**

Related initiatives, **12:74**

INDEX

REGULATION S—Cont'd

- Offshore distributions—Cont'd
 - Release Number 4708, **12:75**
 - Resales in U.S. or to U.S. persons generally, **12:93 to 12:95**
 - Regulation S and the releases, **12:94**
 - testing the premise—random scenarios, **12:95**
- Summing up restrictions on sales in U.S. and to U.S. persons, **12:96 to 12:101**
- Prescriptive jurisdiction, **12:107**
- Relationship to the federal securities code, **12:110**
- Rule 144A and PORTAL market, interrelationship, **12:119**
- Selected terms and concepts, **12:106**

REMEDIES

- Economic injury in foreign trade, survey of U.S. relief mechanisms See Foreign Trade
- Sanctions imposed upon foreign defendants, **13:23**

REPORTING

- Taxation (U.S.), reporting, nonbusiness income, **10:34**
- UN Guiding Principles Reporting Framework, **App 1B**

RESOLUTION OF DISPUTE

- Foreign direct investment, **23:41**

RESOURCES INVESTMENT

- See Natural Resource Investment

RESTRAINT OF TRADE

- See Antitrust Laws

RESTRICTIONS

- See Foreign Direct Investment

RIGHTS SENSITIVE BRANDING

- Corporate social responsibility and role of lawyer, **1:12**

ROME CONVENTION

- Convention on the Law Applicable to Contractual Obligations, **App 3A-B**

ROME CONVENTION—Cont'd

- Convention on the Law Applicable to Contractual Obligations (Rome Convention), **3A:16**

ROME REGULATION

- Transnational contracts, **3A:17**

RUSSIA

- Russian Federation. See International Commercial Arbitration
- Transnational
 - Franchising, registration requirements, **5:18**
 - Insolvency, **9A:20**
- Vneshprombank insolvency case, **9A:20**

S

SAMPLE CHOICE OF LAW AND CHOICE OF FORUM CLAUSE

- Transnational contracts, **App 3A-A**

SCREENING

- Foreign direct investment, **23:15**

SECURITIES EXCHANGE ACT OF 1934

- Overview, **12B:3**

SECURITIES FIRMS

- World securities business and firms, **12:10**

SECURITIES INDUSTRY SELF-REGULATORY ORGANIZATIONS

- Role of the securities industry self-regulatory organizations, **12B:8**

SECURITIES REGULATION

- Capital markets. See Capital Markets
- Establishing an extraterritorial presence, securities law compliance, **2:78**
- European Union. See European Union
- Life insurance, **11:8**
- Transnational character of U.S. securities law. See International Capital Markets

SECURITY CONCERNS

Foreign direct investment, **23:13**

SERVICE AGREEMENTS

Choice of business entity abroad
(Germany and European Union),
22:28; 22:43

SHARE COMPANIES

See Establishing an Extraterritorial
Presence

SHAREHOLDER MEETING

Choice of business entity abroad
(Germany and European Union),
22:26; 22:41; 22:54; 22:55

SHAREHOLDER THEORY

Corporate social responsibility and
role of lawyer, **1:7**

SILENT PARTNERSHIP

Choice of business entity abroad
(Germany and European Union),
22:75

SIMPLIFIED BALANCING TEST

Generally, **13:8**

SINGAPORE

International commercial arbitration,
8:144 to 8:147

SINGLE ENTERPRISE THEORY

See Antitrust Laws

SOCIAL RESPONSIBILITY

See Corporate Social Responsibility
and Role of Lawyer

**SOCIETAS EUROPEAE
(EUROPEAN COMPANY)**

Choice of business entity abroad
(Germany and European Union),
22:48

**SOCIETE PAR ACTIONS
SIMPLIFIEE**

Establishing an extraterritorial pres-
ence, **2:72**

SOCIETIES

Choice of business entity abroad
(Germany and European Union),
22:3

SOPHISTICATION

Choice of business entity abroad
(Germany and European Union),
22:11; 22:12
European law, sophisticated person,
22:11; 22:13
Germany, choice of business entity
abroad, **22:11; 22:12**

SOUTH AFRICA

International securities regulation,
12A:6

SOUTH KOREA

Transnational franchising, pre-sale
disclosure requirements, **5:20**

SOVEREIGN IMMUNITY

Antitrust law application
Generally, **13:17 to 13:22**
Arbitration, waiver, **13:20**
Commercial exception, **13:18**
International law exception, **13:19**
Suits involving United States,
13:21

Conclusion, **15:14**

Individuals

Generally, **15:1 to 15:14**
Acts beyond official capacity of
state official, **15:11**
Acts within official capacity of
state official, **15:10**
Consular officials, **15:7**
Defining official capacity of state
official, **15:12**
Diplomatic officials, **15:5 to 15:8**
Foreign officials, **15:9**
Head of state, **15:2 to 15:4**
International
organizations, diplomatic
officials, **15:8**
perspective on heads of state,
15:4

International Law Commission's
report, criminal prosecution,
state officials, **15:13**

Jurisdictional immunities of
foreign states, **App 15A**

State officials, **15:10 to 15:12**

INDEX

SOVEREIGN IMMUNITY—Cont'd

- Individuals—Cont'd
 - U.S. practice for heads of state, **15:3**
 - Vienna Consular Convention, consular officials, **15:7**
 - Vienna Diplomatic Convention, diplomatic officials, **15:6**
- Jurisdictional problems in application of antitrust laws
 - Generally, **13:16; 13:17**
 - Act of state doctrine, **13:22**
 - Arbitration, waiver, **13:20**
 - Commercial exception, **13:18**
 - International law exception, **13:19**
 - Suits involving United States, **13:21**

SPAIN

- Transnational franchising, pre-sale disclosure and registration requirements, **5:17**

STAKEHOLDERS

- Risks, large development and extrac-tive projects, **1:9**
- Theory, corporate social responsibil-ity and role of lawyer, **1:7**

STANDING TO SUE

- Jurisdictional problems in application of antitrust laws, **13:2**

STATE ACTION

- Corporate social responsibility and role of lawyer, **1:8**

STATE LAW

- Corporate social responsibility and role of lawyer, **1:17**

STATE SECURITIES LAWS—"BLUE SKY LAWS"

- Blue sky law history and application, **12B:9**

STILLE GESELLSCHAFT (SILENT PARTNERSHIP)

- Choice of business entity abroad (Germany and European Union), **22:75**

STOCK EXCHANGES

- Generally, **12:9**
- International Federation, **12:69**

SWITZERLAND

- International commercial arbitration, **8:102 et seq.**
- Life insurance, **11:35; 11:37**

SYNDICATED LOANS

- Regulation in international capital market, **12:7**

T

TAKEOVER REGULATION, INTERNATIONAL CAPITAL MARKETS

- Generally, **12:47 to 12:53**
- Australia, **12:50**
- Canada, **12:51**
- Federal regulation, **12:47**
- France, **12:52**
- Other countries, **12:53**
- United Kingdom, **12:49**
- United States
 - Generally, **12:47**
 - State regulation, **12:48**

TAX CODE

- See Taxation (U.S.)

TAXATION (U.S.)

- Generally, **10:1 to 10:87**
- Allocation and apportionment of deductions, **10:39**
- Boycotts. Transnational boycott determinations under U.S. Tax Code, below
- Branch level tax, **10:41**
- Branch profits tax, **10:40**
- Business income
 - Generally, **10:35 to 10:43**
 - Allocation and apportionment of deductions, **10:39**
 - Branch level tax, **10:41**
 - Branch profits tax, **10:40**
 - Effectively connected income, **10:37**
- Foreign partners and partnerships, **10:42**

TAXATION (U.S.)—Cont'd

- Business income—Cont'd
 - Services income, **10:43**
 - Treaty rules, **10:38**
 - U.S. trade or business, **10:36**
- Classification of taxpayers
 - Corporations, **10:7; App 10C**
 - Domestic and foreign entities, **10:7 to 10:9; App 10C**
 - Individuals, **10:2 to 10:6; App 10B**
- Convention for Avoidance of Double Taxation and the Prevention of Fiscal Income with Respect to Taxes on Income [September 20, 1996], **App 10F**
- Corporations, classification of taxpayers, **10:7; App 10C**
- Dispositions (FIRPTA)
 - Generally, **10:49 to 10:67**
 - Corporate distributions, **10:60 to 10:62**
 - Direct interests in U.S. real property
 - generally, **10:50**
 - special rules, **10:51**
 - Domestic corporation distributions, **10:61**
 - Foreign corporation distributions, **10:62**
- Interests
 - pass-through entities, **10:58**
 - U.S. real property holding corporations
 - generally, **10:52 to 10:57**
 - exceptions, **10:54 to 10:57**
 - general test for USRPHC status, **10:53**
 - interests solely as creditor exception, **10:54**
 - publicly traded stock exception, **10:55**
 - stock in domestically controlled REIT, **10:57**
 - taxable sale of all U.S. real property exception, **10:56**
- IRC § 897(i) election, **10:59**
- Nonrecognition transactions, **10:63**

TAXATION (U.S.)—Cont'd

- Dispositions (FIRPTA)—Cont'd
 - Withholding and compliance
 - generally, **10:64 to 10:67**
 - compliance, **10:67**
 - entity withholding rules, **10:66**
 - rules, **10:66**
- Domestic and foreign entities
 - Classification of taxpayers, **10:7 to 10:9; App 10C**
 - Corporations
 - generally, **10:7**
 - classification of taxpayers, **App 10C**
 - Partnerships, **10:8**
 - Trusts, **10:9**
- Effectively connected income, **10:37; App 10D**
- Expatriate taxation
 - Generally, **10A:1 to 10A:14**
 - AJCA, brief history under, **10A:5**
 - FITA, brief history under, **10A:3**
- Gain recognition
 - generally, **10A:6**
 - bequests, **10A:9**
 - constitutionality, **10A:13**
 - covered expatriate defined, **10A:7**
 - covered gifts, **10A:9**
 - degree of exposure for international executive, **10A:12**
 - HEART Act open issues, **10A:11**
 - mark-to-market regime exceptions, **10A:8**
 - reporting requirements, **10A:10**
- Heroes Earnings Assistance and Relief Act (HEART Act), **10A:1 to 10A:14**
- HIPAA, brief history under, **10A:4**
- History, **10A:2 to 10A:5**
- Life insurance, **11:39**
- Soundness of tax policy, **10A:14**
- Financing U.S. operations
 - Generally, **10:68 to 10:75**
- Earnings strippings, foreign parent / U.S. subsidiary, **10:71**

INDEX

TAXATION (U.S.)—Cont'd

- Financing U.S. operations—Cont'd
 - Foreign parent / U.S. subsidiary, **10:69 to 10:73**
 - Reporting, **10:75**
 - Transfer pricing, foreign parent / U.S. subsidiary, **10:70**
 - Treaties and treaty shopping, foreign parent / U.S. subsidiary, **10:73**
 - U.S. branch of foreign corporations, **10:74**
 - Withholding taxes, foreign parent / U.S. subsidiary, **10:72**
- Foreign investment in U.S. real estate
 - Generally, **10:44 to 10:67**
 - Direct foreign ownership and net election, **10:46**
 - Dispositions (FIRPTA), above
 - Operations, generally, **10:45 to 10:48**
 - Pass-through entities, **10:48**
 - U.S. corporate ownership, **10:47**
- Foreign persons, U.S. income taxation, **App 10A**
- Income subject to FDAP withholding
 - Generally, **10:11 to 10:29**
 - Bank deposit interest exception, **10:14**
 - Business income exception, **10:29**
 - Capital gains, **10:23**
 - Certification procedures, **10:20**
 - Dividends, **10:17 to 10:20**
 - Earnings and profits requirement, dividends, **10:18**
 - 80 / 20 company exception, **10:15**
 - Equity swaps and other notional principal contracts, **10:27**
 - Financial derivatives, **10:24 to 10:27**
 - Forwards, futures, and options, **10:26**
 - Insurance premiums, **10:28**
 - Interest, **10:12 to 10:16**
 - Original issue discount, **10:16**
 - Portfolio interest exception, **10:13**
 - Rents, **10:21**
 - Royalties, **10:22**
 - Securities lending, **10:25**

TAXATION (U.S.)—Cont'd

- Income subject to FDAP withholding—Cont'd
 - Source of income, **10:11**
 - Stock dividends, **10:19**
- Individuals
 - Classification of taxpayers, **10:2 to 10:6; App 10B**
 - Entering and leaving the U.S., **10:4**
 - Special rules for spouses, **10:5**
 - Treaty rules, **10:3**
 - U.S. estate and gift tax considerations, **10:6**
- Internal Revenue Service, life insurance
 - Clarification of expatriation tax rules of HEART Act, **11:39**
 - Guidance on protected cell companies, **11:21**
 - Subsequent IRS guidance, **11:38**
- Nonbusiness income
 - Generally, **10:10 to 10:34**
 - Income subject to FDAP withholding, above
 - Partnerships, withholding procedures, **10:33**
 - Reporting, withholding procedures, **10:34**
 - Treaty relief, **10:30**
 - Trusts, withholding procedures, **10:33**
 - Withholding agents, **10:31**
 - Withholding procedures, **10:32 to 10:34**
- Overseas grant making by U.S. corporate foundations, **20:8**
- Partnerships
 - Business income
 - foreign partners and partnerships, **10:42**
 - Classification of taxpayers, **10:8**
 - Nonbusiness Income
 - withholding procedures, **10:33**
 - Philanthropy, overseas grant making by U.S. corporate foundations, **20:8**
 - Reporting, nonbusiness income, **10:34**
 - Services income, **10:43**

TAXATION (U.S.)—Cont'd

Tax treaties

Generally, **10:76 to 10:78**

Background, **10:77**

Benefits of treaties, **10:79 to 10:83; 10:87**

Capital gains as benefit of treaty, **10:82**

Competent authority and mutual agreement procedures, **10:85**

Exchange of information and administrative assistance, **10:84**

FDAP income as benefit of treaty, **10:81**

Nondiscrimination in treaty administration, **10:86**

Permanent establishments and business profits as treaty benefits, **10:80**

Purposes of U.S. tax treaties, **10:76**

Scope of treaties, **10:78**

Treaty administration, **10:84 to 10:86**

Treaty shopping and limitation of benefits, **10:87**

U.S. real estate income, treaty benefits, **10:83**

Transnational boycott determinations under U.S. Tax Code

Generally, **17:23 to 17:26**

Agreements to comply with boycott, **17:24**

Penalties, **17:25**

Reporting requirements, **17:26**

Transnational franchising, **5:32**

Treaty rules, business income, **10:38**

Trusts

Classification of taxpayers, **10:9**

Nonbusiness Income, withholding procedures, **10:33**

U.S. income taxation of foreign persons, **App 10A**

U.S. Model Income Tax Convention, **App 10G**

U.S. subsidiary v. branch, **App 10E**

U.S. trade or business, business income, **10:36**

TAXATION (U.S.)—Cont'd

U.S.-Bulgaria Double Taxation

Treaty, **App 10H**

TECHNOLOGIES, EXPORTS OF

Covered by EAR, **19:5 to 19:10**

TECHNOLOGY LICENSING

See International Technology Licensing

TECHNOLOGY TRANSFER LAWS

Transnational franchising, **5:28**

“TERMS OF ART”

See Transnational Insolvency

THIRD COUNTRY TRADE

DEFENSE ACTIONS AGAINST THE EUROPEAN COMMUNITY, 2007 OVERVIEW

Foreign trade, **App 16H**

THIRD PARTY

REPRESENTATION

Choice of business entity abroad (Germany and European Union), **22:6 to 22:10**

TRADE RELATED INVESTMENT MEASURES

Foreign direct investment, **23:4**

TRADEMARK LAWS

Transnational franchising, **5:30**

TRADEMARKS

International technology licensing, **6:9**

TRANSFER OF TECHNOLOGY

Transnational franchising, technology transfer laws, **5:28**

TRANSNATIONAL ANTITRUST LAWS

See Antitrust Laws

TRANSNATIONAL BOYCOTTS

See Boycotts

TRANSNATIONAL CAPITAL MARKETS

See International Capital Markets

INDEX

TRANSNATIONAL COMMERCIAL ARBITRATION

See International Commercial
Arbitration

TRANSNATIONAL CONTRACT LAW

Generally, **4:1**

Arbitration agreements

Generally, **3:7-3:9**

Franchise agreements, **3:9**

Scope, **3:8**

Arbitration agreements. See
International Commercial
Arbitration

Bankruptcy, **3:10**

Breach of contract and entitlement to
damages

Generally, **4:46**

Civil law concepts regarding
entitlement to damages, **4:48**

Common law concepts regarding
entitlement to damages, **4:47**

Practice of international business
contracts, **4:49**

Brussels Convention (Convention on
Jurisdiction and Enforcement of
Judgments), **3A:12; 3A:13; App
3A**

Brussels' mandatory presumption,
3:19

Brussels recast, **3A:15**

Brussels Regulation, **3A:14**

Changed circumstances and contract
adaptation

Generally, **4:59**

Adaptation clauses in international
business contracts

generally, **4:60 to 4:62**

adjusting the contract to
unforeseen changes of cir-
cumstances, clauses for,
4:62

original economic value of the
parties' obligations, clauses
for maintaining, **4:61**

Changed circumstances in treaty
law: "Rebus Sic Stanibus"
clause, **4:64**

Conclusion, **4:70**

TRANSNATIONAL CONTRACT LAW—Cont'd

Changed circumstances and contract
adaptation—Cont'd

Contract adaptation in municipal
law, **4:63**

Contract adaptation in the lex
mercatoria

generally, **4:65 to 4:68**

hardship clauses, effect of, **4:68**

hardship clauses, events trigger-
ing application of, **4:66**

obligations of parties, impact of
events, **4:66**

International arbitration case law,
4:69

Law merchant, contract adaptation,
4:65 to 4:68

Municipal law, contract adaptation,
4:63

Treaty law, changed circumstances,
"Rebus Sic Stanibus" clause,
4:64

Choice of law. See Choice of Law
Clauses

Commercial arbitration. See
International Commercial
Arbitration

Convention on Jurisdiction and
Enforcement of Judgments
(Brussels Convention), **3A:13;**
App 3A

Convention on Jurisdiction and the
Recognition and Enforcement of
Judgments in Civil and Com-
mercial Matters, **App 3C**

Convention on the Law Applicable to
Contractual Obligations (Rome
Convention), **3A:16**

Convention on the Law Applicable to
Contractual Obligations (The
Rome Convention), **App 3A-B**

Damages. See Quantification of dam-
ages, below

EC Regulation 44 / 2001, **App 3B**

Foreign direct investment, **23:40**

Formation of contracts, **4:3**

Civil law countries, **4:35 to 4:43**

Common law countries
generally, **4:32 to 4:34**

**TRANSNATIONAL CONTRACT
LAW—Cont'd**

Formation of contracts, **4:3**—Cont'd
 Evolutionary trend in common and civil law, **4:44**
 UNIDROIT principles, **4:45**
 Forum selection clauses
 See Forum Selection Clauses
 Choice of law, generally, **3:1**; **3A:1**
 E-commerce, **3:17**
 Enforcement
 generally, **3:11-3:16**
 changed circumstances, **3:16**
 denial of an effective remedy, **3:13**
 fraud, **3:14**
 gross inconvenience, **3:13**
 overreaching, **3:14**
 public policy violation, **3:15**
 Section 1404 after Atlantic Marine, **3:12**
 unconscionable conduct, **3:14**
 unfair clause, **3:15**
 unjust clause, **3:15**
 unreasonable clause, **3:15**
 Federal court decisions, **3:6**
 Franchise agreements, **3:9**
 Hague Convention on Choice of Court Agreements (2005)
 generally, **3:20-3:30**
 appraisal, **3:30**
 enforcement, **3:23**
 implementation, United States, **3:29**
 insurance contracts, **3:27**
 intellectual property rights, **3:25**
 international instruments, relationship, **3:28**
 jurisdiction, **3:22**
 preliminary questions, **3:25**
 recognition, **3:23**
 recommendation, **3:30**
 reinsurance contracts, **3:27**
 scope, **3:21**
 selected issues, **3:24**
 transition provisions, **3:26**
 Law applicable
 generally, **3:4-3:6**

**TRANSNATIONAL CONTRACT
LAW—Cont'd**

Forum selection clauses—Cont'd
 Law applicable—Cont'd
 federal court decisions, **3:6**
 Model Choice of Forum Act, **3:5**
 Restatement (Second) of Conflict of Laws, **3:5**
 U.S. Supreme Court, **3:4**
 Threshold issue, **3:2**; **3:3**
 Hague Convention on Choice of Court Agreements (2005), **App 3D**
 Generally, **3:20-3:30**
 Appraisal, **3:30**
 Enforcement, **3:23**
 Implementation, United States, **3:29**
 Insurance contracts, **3:27**
 Intellectual property rights, **3:25**
 International instruments, relationship, **3:28**
 Jurisdiction, **3:22**
 Preliminary questions, **3:25**
 Recognition, **3:23**
 Recommendation, **3:30**
 Reinsurance contracts, **3:27**
 Scope, **3:21**
 Selected issues, **3:24**
 Transition provisions, **3:26**
 Hague Convention Principles on Choice of Law in International Commercial Contracts, **3A:19**; **App 3A-F**
 Judicial decisions, Brussels Convention, **3A:13**
 Mitigation of damages, **4:58**
 Multilateral conventions. See Multilateral Conventions and Other Nations' Practices on Forum Selection and Choice of Law
 Organization of American States
 Fifth Inter-American Specialized Conference on Private International Law: Inter-American Convention on the Law Applicable to International Contracts [Done at Mexico City, March 17, 1994], **App 3A-C**

INDEX

TRANSNATIONAL CONTRACT LAW—Cont'd

- Precontractual process
 - Generally, **4:2**
 - Civil law countries
 - generally, **4:9 to 4:13**
 - France, **4:9; 4:10**
 - Germany, **4:12; 4:13**
 - Italy, **4:11**
 - precontractual documents that contemplate subsequent contracts, **4:10; 4:13**
- Common law countries
 - generally, **4:4 to 4:8**
 - party negation of contractual obligation, **4:5**
 - precontractual agreements, **4:4**
 - precontractual documents that contemplate subsequent contracts
 - generally, **4:6 to 4:8**
 - England, **4:7**
 - United States, **4:8**
- Contratti preliminari, **4:11**
- Letter of intent more likely to be enforced as complete agreements
 - generally, **4:21 to 4:24**
 - civil law countries, **4:23**
 - commencement of performance, authorize or permit, **4:24**
 - common law countries, **4:21; 4:22**
 - England, **4:21**
 - United States, **4:22**
- Letters of intent, enforceable
 - generally, **4:3; 4:14**
 - acceptances, **4:16**
 - complete contracts, **4:18**
 - contracts to negotiate, **4:20**
 - enforceable parts, **4:19**
 - offers, **4:15**
 - precontractual agreements, **4:17**
- Precontractual liability
 - generally, **4:25 to 4:31**
 - acceptance
 - common law countries, **4:34**
 - France, **4:37**

TRANSNATIONAL CONTRACT LAW—Cont'd

- Precontractual process—Cont'd
- Precontractual liability—Cont'd
 - acceptance—Cont'd
 - Germany, **4:43**
 - Italy, **4:40**
 - civil law countries
 - generally, **4:28 to 4:31**
 - formation of contracts, **4:35 to 4:43**
 - France, **4:35 to 4:37**
 - Germany, **4:41 to 4:43**
 - Italy, **4:38 to 4:40**
 - common law countries
 - generally, **4:32 to 4:34**
 - acceptance, **4:34**
 - England, **4:26**
 - offer, **4:33**
 - United States, **4:27**
 - England, **4:26**
 - France, **4:29**
 - Germany, **4:31**
 - Italy, **4:30**
- offer
 - common law countries, **4:33**
 - France, **4:36**
 - Germany, **4:42**
 - Italy, **4:39**
 - United States, **4:27**
- Precontratti, **4:11**
- Proposal for a Regulation of the European Parliament and the Council on the law applicable to contractual obligations (Rome I), **App 3A-E**
- Quantification of damages
 - Generally, **4:50**
 - Civil law principles, **4:54**
 - Common law principles
 - generally, **4:51 to 4:53**
 - English law, **4:52**
 - United States law, **4:53**
 - “Consequential damages”
 - practice of international business contracts, **4:56**

**TRANSNATIONAL CONTRACT
LAW—Cont'd**

- Quantification of damages—Cont'd
 - Practice of international business contracts
 - generally, **4:55 to 4:58**
 - “consequential damages,” **4:56**
 - currency fluctuations, **4:57**
 - interest fluctuations, **4:57**
 - mitigation, **4:58**
- Rome Convention (Convention on the Law Applicable to Contractual Obligations), **3A:16; App 3A-B**
- Rome Regulation, **3A:17**
- Sample choice of law and choice of forum clause, **App 3A-A**
- Threshold issue, forum selection as, **3:2; 3:3**
- UNIDROIT Principles for International Commercial Contracts, **App 4A**
- United Nations Convention on Contracts for the International Sale of Goods, **3A:18; App 3A-D**

**TRANSNATIONAL
CORPORATIONS (TNC)**

- See Codes of Conduct; Corporate Social Responsibility and Role of Lawyer ; see also other entries throughout this index

**TRANSNATIONAL CREDIT
TRANSFERS**

- UNCITRAL Model Law on International Credit Transfers, **App 12A**

**TRANSNATIONAL
DISTRIBUTORSHIPS**

- Foreign direct investment, **23:23**

**TRANSNATIONAL
EMPLOYMENT AND LABOR
LAW**

- Generally, **21:1; 21:2**
- Conclusion, **21:18**
- Content, **21:1**

**TRANSNATIONAL
EMPLOYMENT AND LABOR
LAW—Cont'd**

- Extraterritorial effect of U.S. employment law
 - Generally, **21:11 to 21:14**
- Discrimination law, **21:12**
- Employee benefit law and policy in expatriate context, **21:14**
- Labor union law, **21:13**
- Foreign employment law and practice
 - Generally, **21:3**
 - Employment contracts, **21:5**
 - Foreign law, **21:4**
 - Individual employment contracts, **21:5**
 - Labor unions, **21:6**
- Potential issues
 - Generally, **21:15**
 - Adversarial context, **21:17**
 - Transactional context, **21:16**
- Sources for researching labor and employment law in international conflict, **App 21B**
- Ten-point checklist for addressing employment issues in international transactions, **App 21A**
- Treaties and the International Labor organization
 - EU, NAFTA, and other trade blocs, **21:7**
 - Friendship and commerce treaties, **21:9**
 - GATT, GATS, and WTO, **21:8**
 - International Labor Organization, **21:10**
 - NAFTA, **21:7**
 - Navigation treaties, **21:9**
 - WTO, GATS and GATT, **21:8**
- What “international labor and employment law” is, **21:2**

TRANSNATIONAL EXECUTIVES

- Expatriate taxation. See Expatriate Taxation

TRANSNATIONAL FRANCHISING

- Generally, **5:1; 5:2**

INDEX

TRANSNATIONAL FRANCHISING —Cont'd

- Anti-trust laws and provisions, **5:8; 5:29; 5:40**
- Area development agreements, **5:36**
- Codes of conduct, **5:33**
- Contract law, foreign governmental regulation of franchising, **5:24; 5:25**
- Direct franchising, **5:35**
- Disclosure. See Disclosure
- Dispute settlement provisions, **5:39**
- Exchange control laws, **5:31**
- Foreign direct investment, **23:22**
- Foreign governmental regulation of franchising
 - Generally, **5:3; 5:7**
 - Agency and distributorship laws, **5:26**
 - Alberta, Canada pre-sale disclosure requirements, **5:11**
 - Anti-trust laws, **5:29**
 - Australian pre-sale disclosure requirements, **5:19**
 - Brazilian pre-sale disclosure requirements, **5:16**
 - Canadian pre-sale disclosure requirements
 - generally, **5:10 to 5:13**
 - Alberta, **5:11**
 - Ontario, **5:12**
 - Quebec, **5:13**
 - China's franchise measures, **5:22**
 - Contract law, **5:24; 5:25**
 - EU antitrust regulation, **5:8**
 - Exchange control laws, **5:31**
 - Foreign investment laws, **5:27**
 - French pre-sale disclosure requirements, **5:14**
 - Japanese pre-sale disclosure requirements, **5:21**
 - Legislative limitations on contract terms, **5:25**
 - Mexican pre-sale disclosure and registration requirements, **5:15**
 - Ontario, Canada pre-sale disclosure requirements, **5:12**

TRANSNATIONAL FRANCHISING —Cont'd

- Foreign governmental regulation of franchising—Cont'd
- Other foreign laws affecting franchising, **5:23 to 5:32**
- Quebec, Canada pre-sale disclosure requirements, **5:13**
- Russian registration requirements, **5:18**
- South Korean pre-sale disclosure requirements, **5:20**
- Spanish pre-sale disclosure and registration requirements, **5:17**
- Tax laws, **5:32**
- Technology transfer laws, **5:28**
- Trademark laws, **5:30**
- UK antitrust regulation, **5:9**
- Language, **5:41**
- Master franchise agreements, **5:37**
- Payments, **5:42**
- Registration. See Registration
- Spain, **5:17**
- Structuring an transnational franchise network
 - Generally, **5:34**
 - Area development agreements, **5:36**
 - Direct franchising, **5:35**
 - Master franchise agreements, **5:37**
- Tax laws, **5:32**
- Technology transfer laws, **5:28**
- Trademark laws, **5:30**
- Transnational franchise agreements
 - Generally, **5:38**
 - Antitrust provisions, **5:40**
 - Dispute settlement provisions, **5:39**
 - Language, **5:41**
 - Payments, **5:42**
- UNIDROIT Model Franchise Disclosure Law, **App 5A**
- U.S. laws affecting franchising
 - Generally, **5:3; 5:4**
 - Federal regulation, **5:5**
 - State regulation, **5:6**
- Why franchise internationally?, **5:2**

TRANSNATIONAL INSOLVENCY

Generally, **9A:1 to 9A:21**

See also Foreign Bankruptcies

Chapter 15

Implementation, **9A:13 et seq.**

Purpose, **9A:2**

“Terms of art,” below

Convention on International Aspects
of Bankruptcy, **App 9A**

Facilitating inbound and outbound
foreign proceedings, **9A:13**

Fostering of communication,
cooperation and diplomacy,
9A:16

Implementation, Bankruptcy Abuse
and Consumer Protection Act of
2005, **9A:13**

Protecting creditors and other
interested parties, **9A:19**

Recognizing a foreign proceeding,
9A:14

Russian bank case, application of
Chapter 15, **9A:20**

Simplified and streamlined
procedures for recognition,
9A:17; 9A:18

“Terms of art,” Bankruptcy Abuse
and Consumer Protection Act of
2005

Generally, **9A:3 to 9A:12**

Center of main interests, **9A:9**

Debtor, **9A:4**

Establishment, **9A:11**

Foreign

court, **9A:5**

main proceeding, **9A:8**

non-main proceeding, **9A:10**

proceeding, **9A:6**

representative, **9A:7**

Recognition, **9A:12**

TRANSNATIONAL SECURITIES REGULATION

Establishing an extraterritorial pres-
ence, securities law compliance,
2:78

European Economic Community
(EEC; Common Market)
disclosure directives

Continuous reporting, **12:30**

TRANSNATIONAL SECURITIES REGULATION—Cont’d

European Economic Community
(EEC; Common Market)

disclosure directives—Cont’d

European prospectus, **12:29**

European Union. See European
Union

International capital markets. See
International Capital Markets

TRANSNATIONAL TECHNOLOGY LICENSING

See International Technology Licens-
ing

TREATIES

European treaties on civil procedure,
4A:6

Foreign direct investment,
international investment treaties,
23:24 to 23:31

U.S. taxation of foreign investors,
business income, **10:38**

TRUST INDENTURE ACT OF 1939

Overview, **12B:5**

2005 HAGUE CONVENTION ON CHOICE OF COURT AGREEMENTS

Transnational contracts, **App 3D**

2007 OVERVIEW OF THIRD COUNTRY TRADE DEFENSE ACTIONS AGAINST THE EUROPEAN COMMUNITY

Foreign trade and economic injury,
App 16H

U

UNIDROIT MODEL FRANCHISE DISCLOSURE LAW

Transnational franchising, **App 5A**

UNIDROIT PRINCIPLES

Generally, **4:45; App 4A**

Formation of contracts, generally,
4:45

UNIFORM COMMERCIAL CODE

Letters of credit, **24:5**

INDEX

UNIFORM COMMERCIAL CODE —Cont'd

Transnational contracts, choice of
law clauses, **3A:5**

UNIFORM CUSTOMS AND PRACTICE FOR DOCUMENTARY CREDITS

Letters of credit, (UPC), **24:4**

UNITED KINGDOM

Capital markets

Generally, **12:26 to 12:28**

Flotation of securities, **12:27**

Insider trading, **12:40**

National character of capital
markets, **12:13**

1986 FSA regulation of prospectus
and particulars, **12:28**

Role of the stock exchange, **12:26**

Securities regulation, **12:26 to
12:28**

Take-over regulation, **12:49**

Insider trading regulation in, **12:40**

Limited liability partnerships in the
UK, **2:71**

Take-over regulation, **12:49**

UNITED NATIONS

Commission on Transnational
Corporations, **12:67**

Conference on Trade and Develop-
ment, **12A:17**

Convention on Contracts for the
International Sale of Goods,
3A:18; App 3A-D

Corporate social responsibility and
role of lawyer

UN Guiding Principles on Busi-
ness and Human Rights, **1:18**

United Nations Global Compact,
1:15

United Nations Guiding Principles
on Business and Human
Rights, **1:18**

United Nations Principles for
Responsible Investment, **1:14**

Guiding Principles on Business and
Human Rights, **1:18**

Guiding Principles Reporting
Framework, **App 1B**

UNITED NATIONS—Cont'd

International commercial arbitration,
UNCITRAL rules

Generally, **8:70 et seq.**

Appointment of arbitrators, **8:72**

Award, **8:79**

Confidentiality, **8:78**

Costs, **8:80**

Governing law, **8:74**

Jurisdiction, **8:71**

Key elements, **8:71 et seq.**

Language, **8:75**

Place of arbitration, **8:73**

Proceedings, key elements, **8:76**

Reporting Framework, Guiding
Principles, **App 1B**

UNCITRAL Model Law on
International Credit Transfers,
App 12A

UNCITRAL rules

Arbitration rules and arbitration
institutions, **8:70 et seq.**

Model Law on International Credit
Transfers, **App 12A**

United Nations Global Compact,
1:15

United Nations Principles for
Responsible Investment, **1:14**

UNITED STATES FEDERAL AND STATE SECURITIES LAWS

Generally, **12B:1 to 12B:10**

UNLIMITED LIABILITY

Choice of business entity abroad
(Germany and European Union),
22:82

U.S. CAPITAL MARKETS

National character, **12:11**

U.S. EXPORT CONTROLS AND COMPLIANCE

Generally, **19:1 to 19:61**

Compliance programs

600 series, creation, **19:19**

Anti-boycott regulations, **19:36**

Controlled destinations, **19:13**

Country-specific controls, **19:14**

Customer screening, **19:12**

U.S. EXPORT CONTROLS AND COMPLIANCE—Cont’d

Compliance programs—Cont’d
 Denied persons list, **19:27**
 Export document requirements, **19:32; 19:33**
 Licensing procedures, **19:28; 19:29**
 Licensing requirements / prohibitions and exceptions, **19:23 to 19:26**
 Problem management protocol, **19:31**
 Product classification, **19:17; 19:18**
 Recordkeeping, **19:34; 19:35**
 Red flag screening, **19:15; 19:16**
 Retaining elements of existing programs, **19:11 to 19:36**
 Scope of EAR, **19:21; 19:22**
 Special licensing, **19:30**
 “Specially designed,” **19:20**
 Enforcement
 Actions in court. Enforcement actions as reported by courts, below
 Arms Export Control Act, **19:39**
 Export Administration Act, **19:38**
 General considerations, **19:37**
 Enforcement actions as reported by courts
 Generally, **19:41 to 19:59**
 Actus reus
 generally, **19:42 to 19:45**
 anti-boycott, **19:44**
 EAR, violating the, **19:42**
 false information provided to U.S. government, **19:43**
 how defendants get caught, **19:45**
 EAR, constitutional challenges in court
 generally, **19:47 to 19:54**
 abuse of discretion, **19:48; 19:53**
 double jeopardy, **19:52**
 expiry of EAA under which defendant is charged, **19:51**
 fines for violations, **19:48**

U.S. EXPORT CONTROLS AND COMPLIANCE—Cont’d

Enforcement actions as reported by courts—Cont’d
 EAR, constitutional challenges in court—Cont’d
 First Amendment, **19:54**
 free speech, **19:54**
 search and seizure, successful challenges of EAA convictions, **19:47**
 Secretary of Commerce, abuse of discretion, **19:53**
 unsuccessful challenges of EAA convictions, **19:49 to 19:54**
 void for vagueness of the EAA, **19:50**
 EAR, violation
 actus reus, **19:42**
 knowing violation, **19:46**
 mens rea element, **19:46**
 Export violations in civil litigation
 anti-boycott, **19:57**
 criminal investigations by DOC, use in civil cases, **19:55**
 forfeiture, **19:58**
 injunctions, **19:56**
 reforms, **19:60**
 RICO, **19:59**
 takings, **19:58**
 Genesis of export violations, **19:42 to 19:45**
 Export Administration Regulations (EAR)
 Constitutional challenges in court.
 Enforcement actions as reported by courts, above
 Letters of credit, **17:27**
 Violation. Enforcement actions as reported by courts, above
 Licensing requirements, **19:3; 19:4**
 Overview of export controls, **19:2**
 Technologies, exports of, covered by EAR and other regulations
 Generally, **19:5**
 BIS’s inadvertent invitation for noncompliance, **19:6**
 EARS, compliance programs in general, **19:9**

INDEX

U.S. EXPORT CONTROLS AND COMPLIANCE—Cont'd

Technologies, exports of, covered by
EAR and other regulations
—Cont'd

Embargoes, **19:7**

Policy statement requirements,
19:10

PTO, special licensing ability of,
19:8

Sanctions and embargoes, **19:7**

Special licensing ability of U.S.
Patent and Trademark Office,
19:8

Treasury Department sanctions and
embargoes, **19:7**

Voluntary self-disclosure, **19:40**

U.S. FEDERAL LAW

Corporate social responsibility and
role of lawyer, **1:16**

U.S. MODEL INCOME TAX CONVENTION

Taxation (U.S.), **App 10G**

U.S. MULTI JURISDICTIONAL DISCLOSURE SYSTEM

Generally, **12:150 to 12:152**

Common definitions, **12:152**

U.S. SECURITIES AND EXCHANGE COMMISSION

Text of 17 C.F.R. Parts 210, 229, 230,
240, 244 and 249, **App 12A-4**

U.S. SUBSIDIARY v. BRANCH

Taxation (U.S.), **App 10E**

U.S. - BULGARIA DOUBLE TAXATION TREATY

Taxation (U.S.), **App 10H**

U.S SENTENCING COMMISSION

2014 guidelines manual, sentencing
of organizations, **App 7A**

V

VENUE

Foreign bankruptcies, **9:6**

Jurisdictional problems in application
of antitrust law, **13:24**

VIENNA CONSULAR CONVENTION

Immunity of consular officials, **15:7**

VIENNA DIPLOMATIC CONVENTION

Immunity of sovereign individuals,
diplomatic officials, **15:6**

VNESHPROMBANK

Russian bank case, insolvency, **9A:20**

W

WINDING UP

Choice of business entity abroad
(Germany and European Union),
22:15; 22:34; 22:47; 22:65

WORKING GROUPS

Accounting and accounting stan-
dards, **12:73**

International capital markets, Group
of Thirty, **12:68; 12A:18**

WORLD TRADE ORGANIZATION

General Agreement on Trade in Ser-
vices, **12A:14**