

either alone or in conjunction with other countries: MATSUSHITA Electric Industrial Co. Ltd et al v. Zenith Radio Corporation et al, Railway Labor Executive's Association v. U.-S. Railroad Retirement Board. A decision is still outstanding in the case of Alcan Aluminium Ltd. v. Franchise Tax Board of California. In respect of issues raised in the latter case, recent amendments to the unitary method of taxation in California constitute a very positive development in reasserting internationally accepted principles of taxation law.

Canada has continued its negotiations with Switzerland, the Cayman Islands and on the multilateral level through the Commonwealth with a view to developing a network of Mutual Legal Assistance Treaties (MLAT) in criminal matters. These treaties have as a prime objective to ensure that assistance be provided to foreign countries through appropriate channels and thus to prevent the utilization of unilateral transborder subpoenas which, in derogation from international legal principle, may ignore the fact that the defendant may be placed under conflicting requirements in another jurisdiction. Such issues were raised in the Bank of Nova Scotia cases in the U.S. These MLAT negotiations are ongoing at their normal pace.