Editorial Note

Since these papers were written, minor changes have occurred in some of the topics studied. They do not affect the general content of the articles concerned but need to be mentioned.

Since the suspension in 1992 of French nuclear testing in the Pacific, the Tahitian economy has required strong and sometimes unpopular fiscal measures in order to maintain the current standard of living of the population.

Thus the local government, based on a ten-year programme of economic and social development called the "*Pacte de progrès*", felt compelled to raise the ceilings of some of the current indirect taxes and notably has, for the first time, instituted an income tax on wages.

A VAT is expected to be applied in 1995. Until then the present indirect taxation system will remain in force.

Due to the economic problems in France, the French Government has a close interest in these reforms and sees them as a natural corollary to the fervent request of the local government for further financial help.

Wellington November 1993 Rosemary Gordon

VUW LAW REVIEW

MONOGRAPHS

- 1 The Treaty of Waitangi: A Framework for Resource Management Law by RP Boast
- 2 Courts, Ombudsmen and Freedom of Information: The Empire Strikes Back by Michael Taggart
- 3 **Essays on Criminal Law in New Zealand: Towards Reform?** edited by Neil Cameron and Simon France
- 4 Essays and Documents on Human Rights in the Pacific
- 5 A Return to Principle in Judicial Reasoning and an Acclamation of Judicial Autonomy by the Honourable Mr Justice E W Thomas
- 6 Claiming the Law edited by Graeme Austin and Elisabeth McDonald
- 7 **Problems of the Translation of Law in Japan** by Ichiro Kitamura

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