

Practical and Legal Aspects of US-ROC Trade and Investment

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II. PRACTICAL AND LEGAL ASPECTS OF US-ROC TRADE AND INVESTMENT

(2:30-5:00 p.m.)

April 15, 1977

The second session was opened by David Simon, Chairperson of the Conference. Mr. Simon welcomed the participants and introduced the Chairman of the second session, Oliver Oldman, Learned Hand Professor of Law and Director of the International Tax Program, Harvard Law School.

Professor Oldman stressed the importance of legal incentives to investment and trade, in terms of tax advantages and flexibility in corporate options, as well as the importance of viewing the ROC not as an isolated entity but as an active member of the international trading community, with the rights and duties that accompany such membership.

Following his introductory remarks, Professor Oldman introduced the session's first speaker, Norman Littell. Mr. Littell, who practices law in Washington, D.C., spoke of his experiences as drafter of the ROC's Foreign Investment Encouragement Law.

[The following is the text of Mr. Littell's paper.]
