XXXIX Congrès International de Droit Financier et Fiscal

LONDRES 1985

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Schriften zum Internationalen Steuerrecht

cahiers de droit fiscal international

Volume LXXb

deuxième sujet

Edités par l'Association Fiscale Internationale

La double imposition internationale des successions et donations

International double taxation of inheritances and gifts

Internationale Doppelbesteuerung bei Erbschaften und Schenkungen

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General Report

Wolfe D. Goodman Q.C.*
(Canada)

Foreword

This General Report surveys the inheritance and gift tax laws and double taxation conventions affecting the following countries, concerning which information was received from their respective National Reporters, as follows:

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