

Comparative Inheritance Taxation Database*

— Codebook —

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1 General Description

1.1 Dataset Overview

The Comparative Inheritance Taxation Database consists of yearly data on the top marginal inheritance tax rate for a child, as well as information on exemptions, the level from which the top marginal rate applies, what law governs the taxation of inheritances, and the source of this law. The sample of countries included in the data set consists of 19 countries. The time period covered for each country is 1800 (or independence) to 2009.

If you use this data in your research please include the following two citations:

- Plagge, Arnd, Kenneth Scheve, and David Stasavage. 2011. “Comparative Inheritance Taxation Database.” Yale University, ISPS Data Archive.
- Scheve, Kenneth, and David Stasavage. 2012. “Democracy, War, and Wealth: Evidence from Two Centuries of Inheritance Taxation.” *American Political Science Review* February.

The data set is in the Excel spreadsheet file [Inheritance taxation - Masterfile.xlsx](#). Data for each country appear in separate tabs and include seven common columns or data fields. These fields are:

(i) **Year** — The calendar year. When a law became effective in the first half of the year (i.e., from January 1 to June 30), we have coded the law as applying to the entire year in which it became effective. If a law became effective in the second half of the calendar year, i.e., from July 1 to December 31, we have coded it as taking effect only in the subsequent year. For instance, a law that came into effect on June 12, 1885 is coded as in effect for all of 1885, while a law that was passed on August 6, 1892 is coded as coming into effect at the beginning of 1893 only.

(ii) **Top rate in %** – The top rate in percent is the highest marginal rate for inheritances that a non-minor only child that inherits cash only via a testament might have to pay. For countries that have ranges that are taxed differently (similar to income taxation in the U.S., where different rates apply initially), we disregard the effect this has and only report the top marginal rate, based upon the assumption that the effective rate will approach the marginal rate quite closely if the inheritance is very large. If there are several taxes that affect inheritance taxation (say, when

there is a separate estate and legacy duty or when there are surcharges), the top rate reflects the combined burden arising from all these taxes taken together. The rate does not, however, include any annual net wealth taxes.

(iii) **Exemption** – Amount that is exempt from inheritance taxation.

(iv) **Top rate applies from** – The level at which the top marginal tax rate becomes effective.

(v) **Applicable law** – Name of the law(s) that governs inheritance taxation or introduces changes. Laws that neither affect the top marginal rate nor the exemption or “top rate applies from” level are not listed.

(vi) **Source** – Source where the information provided in (i)-(v) can be found.

(vii) **Comments** – Provides relevant additional information, if any.

Deviations from this pattern, i.e., additional columns, are indicated in section “B. Description of Excel spreadsheet” in the respective countries’ descriptions.

While we have a complete series of top marginal rates for 19 countries, the information in the other fields is not always complete. Even though we have made an effort to compile as complete a data set as possible, sometimes lack of access to source material (generally foreign legislation) especially in earlier periods made it impossible to fill in every cell in the Excel file for every country and year.

1.2 Secondary Sources with Multi-Country Information

A comprehensive source of information on recent inheritance tax rates are the various editions of Schoenblum (1982, 1999, 2006, 2008, 2009), which include information on well over 100 countries, albeit only for the then current legislation.

Excellent sources of reliable information on early inheritance taxation in numerous countries are the 200–page essay by Schanz (1900, 1901) (in German) and the monograph by Giuliani Fonrouge (1937) (in Spanish). In addition, the monograph by Shultz (1926) (in English) is worth a look, too.

2 Country-Specific Information

2.1 Australia

A. General Overview

The dataset includes information on Australia’s inheritance taxes from 1915 to 1979. The Australian government levied a federal estate tax from 21 December 1914 to 30 June 1979. Until 1939, the tax liability was capped at £15, such that large inheritances were effectively not affected by the inheritance tax. The year 1940 saw a radical departure from this system with the introduction of a 20% marginal rate. This rate was increased again in 1942 to 27.9% and remained at this level until the abolition of the inheritance tax from July 1, 1979.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Australia features the seven standard columns.

C. Description of Sources Used

I. Legislation

A website maintained by the Australian Attorney-General’s department, <http://www.comlaw.gov.au>, has copies of the relevant legislation from 1973 onwards. The complete set of relevant legislation can be found in the printed “The Acts of the Parliament of the Commonwealth of Australia passed in the session of [year].” The imprint for these documents varies (1903–1966 – Melbourne: R.S. Brain, Govt. Printer for the State of Victoria; 1967–1973 – Canberra: Commonwealth G.P.O.; 1974 and later – Australian Govt. Printing Service).

II. Secondary Sources

The data on the Australian estate tax were verified with the help of a response by the Australian Treasury to our written July 2009 inquiry and further cross-checked with Duff (2005), who also provides ample context on the decision to abolish the tax in 1978.

D. Legislation

- [1914 – Estate Duty Act \(No. 25\)](#)
- [1940 – Estate Duty Act \(No. 13\)](#)

- 1941 – Estate Duty Act (No. 51)
- 1966 – Statute Law Revision (Decimal Currency) Act (No. 93)
- 1978 – Estate Duty Amendment Act (No. 23)

2.2 Austria

A. General Overview

The dataset includes information on Austria’s inheritance taxes from 1800 to 2008. Austria introduced the earliest inheritance taxes in 1759 to help cover costs incurred during the Seven Years’ War (1756–1763) and abolished them again in 2008 (effective August 1, 2008). In between, there was sporadic legislative activity that affected the top rates and exemptions, even though the non-zero top marginal rates for children varied quite a bit from 1% from 1850 to 1858 to 18% from 1923 to 1940, before remaining steady at 15% from 1941 to 2008. From 1923 to 1940, an estate duty was levied in addition to the inheritance tax. When more than one tax was levied at a given time, the Excel spreadsheet shows the combined rate for all applicable taxes as the top rate.

Comprehensive legislative changes occurred in addition to 1759 in 1850, 1915 (introduction of progression and differentiation by degree of kinship), 1919 (introduction of an additional estate tax (“*Nachlaßgebühr*”)), 1940 (introduction of German law to the *Ostmark*), 1955 (not many changes here, but this became the standard post-WW2 reference point), and 2007/2008 (abolition).

In 1859, a surcharge came into effect to help finance the war against Prussia, and it was temporarily increased for fiscal 1863. It is our understanding that it remained in effect until 1915. In 1916, a new surcharge was levied that varied by geographic region and could equal 60% of the base rate (in Vienna). In 1923, the exemptions were raised enormously in nominal terms due to the hyperinflation in Austria at the time. From December 1940 onwards, the German 1925 inheritance tax law applied in Austria, before it was replaced again in September 1946. In interpreting the Austrian data, it should be kept in mind that Austria did not formally exist as an independent country from March 13, 1938 to 1945.

According to various newspaper and magazine articles, the 2008 abolition of the inheritance tax was partly driven by the fact that the tax revenue had become very small in the 2000s (it was

said to be between 110 and 150 million euros annually). It was clearly triggered by March 7, 2007 and June 15, 2007 rulings by the Constitutional Court (*Verfassungsgerichtshof*) that declared that different valuation formulas for real estate and other goods violated constitutional principles and that the 1955 inheritance tax law was thus unconstitutional. In the wake of the court's judgement, the Austrian lawmakers decided to simply get rid of the inheritance tax (*Bundesgesetz* No. 85 of 2008, effective August 1, 2008) rather than try to bring a new law in line with constitutional requirements.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Austria features the seven standard columns.

C. Description of Sources Used

I. Legislation

All information was compiled directly from the applicable legislation. All legislation is available online via the Austrian National Library's ALEX webpage at <http://alex.onb.ac.at/>.

II. Secondary Sources

For some historical information on the Austrian inheritance tax legislation, see Schanz (1901) and Dorazil (1975). There is a dearth of secondary sources in English that have more than a few lines on Austria.

D. Legislation

- 1759 – Erbsteuer Patent (No. 526, 6 June)
- 1810 – Erbsteuer-Patent (No. 18, 15 October)
- 1840 – Allerhöchstes Patent (No. 13, 27 January, effective 1 November 1840)
- 1850 – Kaiserliches Patent (No. 50, 9 February)
- 1850 – Verordnung des Finanzministeriums (No. 181, 3 May, effective 1 May 1850)
- 1859 – Kaiserliche Verordnung (No. 89, 17 May)
- 1862 – Gesetz (No. 89, 13 December)
- 1915 – Kaiserliche Verordnung (No. 278, 15 September)
- 1916 – Kaiserliche Verordnung (No. 1, 30 December 1915)
- 1919 – Gesetz (No. 98, 6 February)
- 1923 – Bundesgesetz (No. 314, 8 June, effective 1 January 1923)

- 1925 – Verordnung des Bundesministeriums für Finanzen (No. 208, 1 July)
- 1929 – Bundesgesetz (No. 226, 20 June)
- 1940 – *Fünfundzwanzigste Verordnung zur Einführung steuerrechtlicher Vorschriften in den Reichsgauen der Ostmark (8 December) [German law]*
- 1946 – Erbschaftsteuernovelle (No. 164, 25 July)
- 1952 – Änderungen und Ergänzungen des Grunderwerbsteuergesetzes und des Erbschaftssteuergesetzes (No. 108, 27 May)
- 1955 – Erbschafts- und Schenkungssteuergesetz (No. 141, 14 July)
- 1968 – Erbschafts- und Schenkungssteuergesetz-Novelle (No. 15, 12 January)
- 2001 – Euro-Steuerungstellungsgesetz (No. 59, 26 June, effective 1 January 2002)
- 2008 – Schenkungsmeldegesetz (No. 85, 26 June, effective 1 August 2008)

2.3 Belgium

A. General Overview

The dataset includes information on Belgium’s inheritance taxes from 1831 to 2009. From its creation as an independent state in 1831 onwards, Belgium has levied inheritance taxes (*droits de succession*). In addition, there are also transfer taxes (*droits de mutation*) and registration taxes (*droits de enregistrement*). These latter two taxes are generally low, however (generally in the 1% or so range), and not included in the present analysis, not least because they only apply to a subset of inheritable wealth (e.g., real estate). The inheritance taxes for direct descendants in Belgium have steadily increased, except for a brief period from 1930–1932, when the top marginal rate was lowered from 8.5% to 5.5% (only to be raised again in 1933 to 14%). Since 1981, the top rate has been 30% for direct descendants (27% in the Flemish region since mid-1997), but can reach 90% for unrelated heirs. Since 1989, the three regions Wallonne, Flamande and Bruxelles-Capitale have been able to set their own inheritance taxes. So far, only the Flemish region has tinkered with the top rate for direct descendants, lowering it from 30% to 27% in mid-1997.

The earliest document consulted dates from 1817, i.e., a time when Belgium was still under French rule. Upon independence in 1831, the 1817 law remained in force for several years, until, in 1852, an inheritance tax for direct descendants was introduced for the first time. As usual, this tax was rather small, at a flat 1%. The rate steadily increases, though, and jumps up after World War

I. A second jump, to 14%, occurs in 1933, in order to raise revenue during the Great Depression. The next marked increase occurs in 1978, with a jump to 25% and, in 1981, 30%, again as the consequence of economic recession and unbalanced budgets.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Belgium features the seven standard columns.

C. Description of Sources Used

I. Legislation

Belgian data are taken from two primary sources. The first one, covering the period up to the 1990s, is called *Pasinomie*, a government publication that announces all changes in Belgian law. Publication of this series began in 1833, and its exact title has changed a few times. From 1833 to 1941, it was published under the name “*Pasinomie, ou, Collection complète des lois, décrets, arrêtés et règlements généraux qui peuvent être invoqués en Belgique*” (Bruxelles: Librairie de jurisprudence de H. Tarlier). For 1942 to 1944, the title is “*Bulletin usuel des lois et arrêtés et Pasinomie reunis*” (Bruxelles: Bruylant). From 1945 onwards, the title changed to “*Pasinomie: Collection complète des lois, arrêtés et règlements généraux qui peuvent être invoqués en Belgique*” (Bruxelles: Bruylant).

The second source used is a free government database made available online by the Ministry of Justice at http://www.ejustice.just.fgov.be/doc/rech_f.htm. It provides access to the *Moniteur Belge*, the official government gazette, for the last decade or so. All in all, about 250 laws were examined in an iterative process, and the actual frequency of legal changes is considerably higher than secondary accounts might lead one to believe.

II. Secondary Sources

Secondary sources that were consulted to cross-check the validity of our data series include de Wilde d’Estmael (2004) and van Gysel (2008), as well as a review in the 1912 *Pandectes Belges* (Picard et al. 1912), which lists numerous laws on inheritance taxation on pages 24 to 28 and as well as pertinent literature up to that point (82 items).

D. Legislation

- 1817 – Law of 27 December, Art. 24 (effective 1 January 1818)
- 1851 – Law of 17 December (no. 522), Art. 4 & 5
- 1879 – Law of 28 July (no. 212), Art. 3 (effective 1 August 1879)
- 1913 – Law of 30 August (no. 343), Art. 44 & 45
- 1919 – Law of 11 October (no. 581), Art. 19 & 26
- 1920 – Law of 16 August (no. 501), Art. 1
- 1921 – Law of 28 August (no. 484), Art. 19 & 22
- 1926 – Law of 2 January (no. 1), Art. 165
- 1930 – Law of 2 July (no. 302), Art. 17 & 19 (effective retroactively 1 January 1930)
- 1933 – Law of 13 January (no. 16), Art. 7 & 9 (effective retroactively 1 January 1933)
- 1936 – Arrêté royal of 31 March (no. 308), Art. 48 & 54
- 1947 – Law of 14 August, Art. 4
- 1953 – Law of 10 November, Art. 2
- 1961 – Law of 14 February, Art. 121
- 1961 – Law of 27 July, Art. 1
- 1967 – Arrêté royal of 18 April (no. 12), Art. 8 & 10
- 1977 – Law of 22 December, Art. 29 & 30
- 1980 – Law of 8 August, Art. 85
- 2003 – Law of 22 October (for Wallonne region only)

2.4 Canada

A. General Overview

The dataset includes information on Canada's inheritance taxes from 1941 to 1971. The Canadian federal estate tax was in place from 1941 to 1971. The top marginal rate from 1941–46 was 27%, followed by a significantly increased rate of 54% from 1947–1967, 50% from 1968–1971, and eventual abolition effective January 1, 1972.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Canada features the seven standard columns.

C. Description of Sources Used

I. Legislation

Relevant legislation can be found in the 1941, 1946, 1958, 1968, and 1971 *Statutes of Canada* (yearly).

II. Secondary Sources

A narrative history of estate taxation in Canada can be found in Carter (1973) and Perry (1989). Duff (2005) discusses the abolition of the Canadian federal estate tax in considerable detail.

D. Legislation

- 1941 – The Dominion Succession Duty Act
- 1946 – Amendment to The Dominion Succession Duty Act
- 1958 – Estate Tax Act
- 1968 – Estate Tax Act
- 1971 – Law of December 17, 1971 (abolition effective 1 January 1972)

2.5 Denmark

A. General Overview

The dataset includes information on Denmark’s inheritance taxes from 1800 to 2009. Denmark introduced its first inheritance tax in 1792 (effective September 12, 1792) and even though the tax was affected by changes in 1810 (effective February 8, 1810), 1812 (effective August 18, 1812) and 1861 (effective 19 February, 1861), direct descendants were exempt from the tax until 1908 (effective May 27, 1908).

The first inheritance tax that included direct descendants is law number 136 from 1908. In the period 1908–1914, the highest marginal tax rate on direct descendants was 3%, followed by 5% from 1915–1921. In 1922 a big reform of the Danish inheritance tax system was introduced with law number 147 from 1922. In the period 1922–1946, the highest marginal tax rate on direct descendants was 13%. The 1922 law number 147 was reformed in 1947 with law number 254 from 1947, and in the following period from 1947–1971, the highest marginal tax rate was increased to 20%. In 1972 the highest marginal tax rate was increased to 32%, via law number 274. This level

was maintained until 1995, when the entire inheritance tax system was reformed dramatically by law number 426 from 1995, resulting in a highest marginal tax rate on direct descendants of 15%.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Denmark features the seven standard columns.

C. Description of Sources Used

I. Legislation

For Denmark, all information was compiled directly from the applicable legislation, which can either be accessed online at <https://www.retsinformation.dk/> and <https://www.lovtidende.dk/> or in printed form in the *Dansk lovregister* (Copenhagen: G.E.C. Gad, 1929 and later). To locate all relevant legislation, we worked backwards through various issues of the *lovbekendtgørelser*, a reference document published intermittently by the Danish Ministry of Justice. It sums up all legislative activity that has been implemented in a period, with references to all the relevant laws. The specific *lovbekendtgørelser* (LBK) that were used are LBK 712, 1991; LBK 616, 1990; LBK 62, 1987; LBK 310, 1983; and LBK 443, 1972. The information in the LBK was then supplemented by references from the secondary literature described below.

II. Secondary Sources

For detailed background on the historical development of Danish inheritance taxation, see the article by Munkholm Povlsen and Krog Thomsen (1982). In addition, Giuliani Fonrouge (1937) has some information on Danish inheritance taxation up to the early 20th century.

D. Legislation

- [1908 – Law number 136](#)
- [1915 – Law number 127](#)
- [1922 – Law number 147](#)
- [1947 – Law number 254](#)
- [1957 – Law number 83](#)
- [1964 – Law number 52](#)
- [1972 – Law number 274](#)
- [1995 – Law number 426](#)

2.6 Finland

A. General Overview

The dataset includes information on Finland's inheritance taxes from 1919 to 2009. The first inheritance and gift tax law took effect in Finland in 1919. The present law dates from 1940, but has been amended many times. The top marginal rates were 5% from 1919–1921 and remain pretty stable thereafter, with rates of 10% from 1922–1940, 13% from 1941–1949, 11% from 1950–1978, 14% from 1979–1995, and 16% from 1996–2009.

Finnish rates of inheritance tax are progressive and are a function of the amount received and the relationship between the deceased or donor and the recipient. With respect to larger inheritances, the rates are relatively moderate. However, this is only true between close relatives, and in cases of more distant relationship, the rates are doubled or tripled. The overall financial relevance of the inheritance and gift taxes in Finland is quite low: it makes up only about 0.3 per cent of the gross domestic product or about one per cent of the total public tax revenues in Finland.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Finland features the seven standard columns.

C. Description of Sources Used

I. Legislation

For Finland, all information was compiled directly from the applicable legislation, which is published under the title *Suomen Säädoskokoelma*. This government publication that announces all changes in Finnish law was published under the name *Suomen Asetuskokoelma* from 1917–1980, and the title changed to *Suomen Säädoskokoelma* from 1981 onwards. The publisher is Valtioneuvoston Kanslia, Helsinki, and the printer Valtioneuvoston Kirjapaino for 1917–1965, Valtion Painatuskeskus for 1966–1996, and Edita from 1996 onwards.

II. Secondary Sources

For recent background information, see the report by the [Finnish Tax Administration \(2009\)](#) and Rytöhonka (1996). For arguments presented for and against inheritance taxation in Finland, see [Kohonen \(2007\)](#).

D. Legislation

- 1918 – Stamp Tax, effective 21 December 1918
- 1919 – Estate and Gifts Tax Act (No. 85), effective 27 June 1919
- 1921 – Estate and Gifts Tax Act (No. 292), effective 1 January 1922
- 1937 – Estate and Gifts Tax Amendment Act (No. 182), effective 10 May 1937
- 1940 – Estate and Gifts Tax Act (No. 378), effective 1 August 1940
- 1950 – Estate and Gifts Tax Amendment Act (No. 213), effective 15 May 1950
- 1959 – Estate and Gifts Tax Amendment Act (No. 520), effective 1 January 1960
- 1979 – Estate and Gifts Tax Amendment Act (No. 318), effective 1 May 1979
- 1995 – Estate and Gifts Tax Amendment Act (No. 1392), effective 1 January 1996
- 2001 – Estate and Gifts Tax Amendment Act (No. 909), effective 1 January 2002
- 2007 – Estate and Gifts Tax Amendment Act (No. 1063), effective 1 January 2008

2.7 France

A. General Overview

The dataset includes information on France’s inheritance taxes from 1800 to 2009. France saw numerous changes in its inheritance tax legislation over the last two centuries. The first fully implemented law dates from 1798, and from the beginning French inheritance tax rates were distinguished by degree of family relationship.¹ Before 1850, there is an additional discrimination between immobile and mobile objects for valuation purposes. Progressivity was introduced in 1901. Chapter 5.3 in Beckert (2008) provides ample background information on the major legislative changes and the structure of the French inheritance taxation system.

B. Description of Excel Spreadsheet

The Excel spreadsheet for France features the seven standard columns.

C. Description of Sources Used

I. Legislation

From 1948 onwards, the data series is based directly upon French legislation, as reprinted in the *Recueil Dalloz* (Paris: Dalloz), with the most recent information taken from the government website

¹An inheritance tax law was passed during the revolutionary period but not implemented.

<http://www.impots.gouv.fr>. Unfortunately, we did not have access to the original French legislation for the 19th century, so our data series relies on secondary sources only for this period.

II. Secondary Sources

The French case is one of the best documented ones when it comes to secondary source material. Several major monographs examine inheritance taxation in France, with the most comprehensive ones being Daumard (1973) for the 19th and appendix J in Piketty (2001) for the 20th century.

Schanz (1901) lists the relevant rates for the years 1790, 1798, 1816, 1832, 1850, 1855, 1857, 1862, and 1871/73. Unfortunately, Dupeyron's (1913) dissertation shows that even the detailed list provided by Schanz (1901)—which goes beyond what is discussed in both Shultz (1926) and Daumard (1973)—does not exhaustively cover all legislative changes that concerned inheritance taxation in the 19th century: Dupeyron (1913) also lists changes in 1801, 1824, 1841, 1852, 1875, 1895, and 1897 (it turns out, however, that none of these affected the top marginal inheritance tax rate for children, nor did the changes in 1816, 1832, 1855, 1857, and 1862).

Coutot (1925) provides tables for the inheritance tax rates in 1901 and 1910. The 1901 rates are the first ones that are progressive, i.e. contingent upon the total value of the inheritance. Shultz (1926) provides a discussion of the 1901 law plus details on the 1917 changes. Moreover, he provides an overview of an additional tax, the *taxe successorale* of 1917, as does Faure (1922) for 1917 and 1920. Additional secondary sources consulted include Capgras & Domergue (1935), Malaurie (2008), Perraud-Charmantier (1956), and Say et al. (1894).

D. Legislation

- 1798 – 12 December
- 1799 – 25 May (surcharge) [Say et al. (1894)]
- 1850 – 18 May; 1855 – 14 July; 1857 – 23 June; 1862 – June 8; 1862 – July 2 [Schanz (1901)]
- 1871 – 23 August, Art. 1 (surcharge) [Say et al. (1894)]
- 1872 – 30 December, Art. 2 (surcharge) [Say et al. (1894)]
- 1901 – 25 February, Art. 2
- 1902 – 30 March, Art. 10
- 1910 – 8 April, Art. 10
- 1917 – 31 December, Art. 11
- 1920 – 25 June, Art. 30

- 1924 – 22 March (surcharge)
- 1926 – 3 August, Art. 19
- 1934 – 11 July (amended 25 July & 20 October 1934) [Capgras & Domergue (1935)]
- 1939 – 29 July, Art. 151
- 1940 – 9 November [Piketty (2001)]
- 1948 – 9 December, Art. 185
- 1949 – 31 July, Art. 7
- 1951 – 9 January, Art. 2
- 1952 – 14 April, Art. 43
- 1959 – 28 December, Art. 58
- 1969 – 27 December, Art. 8
- 1983 – 29 December, Art. 19

2.8 Germany

A. General Overview

The dataset includes information on Germany’s inheritance taxes from 1907 to 2009. Germany has had a federal inheritance tax since 1 July 1906. For a short while, i.e., from 1 September 1919 to 30 June 1921, there also was a supplementary tax in place, the so-called *Nachlaßsteuer*, which ranged from 1 to 5 percent. The inheritance tax was changed numerous times, but the literature identifies 1906, 1919, 1925, and 1974 as the most important milestones. Chapter 5.2 in Beckert (2008) provides a detailed narrative account of the changing inheritance tax legislation in Germany in the 20th century.

Two things should be noted: (i) The highest tax rates were in place in 1920–1921, when there was a surcharge of up to 100 percent of the maximum 35 percent tax rate for already very wealthy heirs ($35\% + 35\% = 70\%$) plus an additional max. 5 percent lump-sum surcharge, for a total top marginal tax rate of 75 percent.

(ii) The 60 percent max. rates in effect from 1946–1948 were imposed by the post-war military administration of Germany and are thus not very informative when it comes to German political preferences.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Germany features the seven standard columns.

C. Description of Sources Used

I. Legislation

Legislative information for the period from 1949 to 2009 is taken directly from the government gazette *Bundesgesetzblatt* (mostly available online from 1949 onwards). Earlier legislation was copied from its predecessor, the *Reichsgesetzblatt*. Whenever there are changes to the inheritance tax code in Germany, the new law refers back to the last prior modification, thus allowing one to compile a complete overview by going backwards in time.

II. Secondary Sources

An overview of the key German inheritance tax laws and changes up to 1996 can be found in Viskorf et al. (2001). We used Viskorf et al. (2001: 29–33) for information on inheritance tax law up to 1996, while the later period is covered by a memo available online at http://www.rechtliches.de/info_ErbStG.html (accessed: July 7, 2009).

Specific information on rates for earlier periods is taken from the government publication *Die deutsche Erbschaftsbesteuerung vor und nach dem Kriege* (Statistisches Reichsamt 1930) for the period from 1906 (introduction of a federal inheritance tax) to 1928, Model (1953) for the time from 1929 to 1953, and Kisker (1964) for 1954 to 1963. In addition, Schanz (1901) lays out the more than twenty different sub-national inheritance tax laws that were in effect in the 19th century.

D. Legislation

- 1906 – Reichserbschaftsteuergesetz (RGBl 1906, 654 – 3 June, effective 1 July 1906)
- 1919 – Erbschaftsteuergesetz (RGBl 1919, 1543 – 10 September, effective retroactively from 1 September 1919)
- 1922 – Erbschaftsteuergesetz (RGBl 1922 I 695 – 7 August, effective retroactively 1 July 1921)
- 1923 – Zweite Steuernotverordnung (RGBl 1923 I 1205 – 19 December, effective 20 December 1923)
- 1925 – Reichserbschaftsteuergesetz (RGBl 1925 I 320 – 22 August, effective retroactively from 1 January 1925)
- 1934 – Gesetz zur Änderung des Erbschaftsteuergesetzes (RGBl 1934 I 1056 – 16 October)
- 1946 – Kontrollratsgesetz Nr. 17 zur Änderung des ErbStG (Steuer- und Zollblatt 1946, 25 – 28 February)
- 1948 – Gesetz Nr. 64 zur vorläufigen Neuordnung von Steuern (Steuer- und Zollblatt 1948, 123 – 22 June)
- 1951 – Gesetz zur Änderung des Erbschaftsteuergesetzes (BGBl 1951 I 759 – 30 June, effective 01/01/1949)

- 1954 – Gesetz zur Neuordnung von Steuern (BGBl 1954 I 391 – 16 December)
- 1974 – ErbStG 1974 (BGBl 1974 I 933 – 17 April, effective retroactively from 1 January 1974)
- 1996 – Jahressteuergesetz (JStG) 1997 (BGBl 1996 I 2049 / BStBl 1996 I 1523 – 20 December)
- 2000 – Steuer-Euroglättungsgesetz (BGBl 2000 I 1790 – 19 December, effective 1 January 2002)
- 2008 – Erbschaftsteuerreformgesetz (BGBl 2008 I 3018 – 24 December)

2.9 Ireland

A. General Overview

The dataset includes information on Ireland’s inheritance taxes from 1922 to 2009. The basic structure of Irish inheritance tax legislation follows the British system and essentially evolved parallel to it even after formal Irish independence in 1922. For the time up to the end of March 1975, there are three proportional taxes that determine the tax burden for inheritances, namely the *estate duty*, the *legacy duty*, and the *succession duty*. Note that the latter two are substitutes, i.e., either one or the other is levied (depending upon what is inherited), and that the tax rate for children for the two is a constant 1% until July 31, 1965. After that date, no legacy or succession duty is levied for children.

The second tax one has to consider up to 1975 is the estate duty. The rate for the estate duty varies quite a bit over time, from 26% maximum in 1924–26 to 55% in 1972–74. The tax rates during this period do not vary by relationship to the deceased, i.e., children pay the same rate as everyone else. However, the exemption levels are generally much higher for children (and spouses) than for others, thus assuring some differentiation of the burden depending upon the heir’s relationship to the deceased. For the period from 1922 to 1974, we added up the rates of the estate duty and the legacy or succession duty to obtain the effective top rate.

The structure of inheritance taxation changes when the *Capital Acquisitions Tax Act 1976* takes effect on April 1, 1975. The former structure is replaced by a single tax, which in addition is differentiated from 1975 to 1983 by relation to the deceased. From 1984 onwards, there is once again a uniform tax regardless of relationship, albeit with an effective differentiation in the burden that stems from different exemption levels. From 1990 onwards, the exemption level is annually adjusted for inflation, yet due to lack of readily available CPI data, we haven’t entered the inflation-

adjusted exemption levels in the spreadsheet. To give an example, for 1990–2002, section 128 of the Finance Act 1990 stipulates, “In computing in accordance with the provisions of the Second Schedule to the Principal Act the tax chargeable on the taxable value of a taxable gift or a taxable inheritance taken by a donee or successor on or after the 1st day of January, 1990, the threshold amount in relation to the computation of tax on any relevant aggregate of taxable values under the provisions of paragraph 3 of Part I of that Schedule (inserted by section 111 of the Finance Act, 1984) shall be adjusted by multiplying each such threshold amount by the figure, rounded to the nearest third decimal place, determined by dividing by 133.5 the consumer price index number for the year immediately preceding the year in which that taxable gift or taxable inheritance is taken.”

B. Description of Excel Spreadsheet

The Excel spreadsheet for Ireland features twelve columns. Due to the co-existence of an estate duty and a legacy/succession duty from 1922 to 1974, additional columns are shown that list the separate top marginal rates for the estate duty and the legacy/succession duty as well as exemption and “top rate applies from” levels and a description of the applicable law(s).

C. Description of Sources Used

I. Legislation

All information on Ireland was compiled directly from the relevant Irish legislation, which is available in its entirety online at <http://www.acts.ie/> and, for the most recent years, <http://www.irishstatutebook.ie/home.html>. Irish legislation always mentions what is being modified, and thus we have a complete overview of the Irish inheritance tax laws going back to 1922.

D. Legislation

Estate duty

- 1919 – Finance Act (UK), 3rd schedule
- 1924 – Finance Act, 2nd schedule
- 1926 – Finance Act, 4th schedule
- 1931 – Finance Act, 2nd schedule
- 1939 – Finance (No. 2) Act, sec. 8
- 1941 – Finance Act, 3rd schedule

- 1951 – Finance Act, 1st schedule
- 1960 – Finance Act, 2nd schedule
- 1961 – Finance Act, 2nd schedule
- 1971 – Finance Act, 2nd schedule
- 1975 – Finance Act, sec. 47
- 1976 – Capital Acquisitions Tax Act, 2nd schedule
- 1984 – Finance Act, sec. 111
- 1990 – Finance Act, sec. 128
- 1991 – Finance Act, sec. 115
- 1994 – Finance Act, sec. 142
- 2001 – Finance Act, schedule 5, part 5
- 2003 – Capital Acquisitions Tax Consolidation Act, schedule 2, part 2

Legacy or succession duty

- 1910 – Finance Act (UK), sec. 58
- 1965 – Finance Act, sec. 30
- 1975 – Finance Act, sec. 47

2.10 Italy

A. General Overview

The dataset includes information on Italy’s inheritance taxes from 1862 to 2009. The structure of the Italian inheritance tax system can be quite confusing. Italy introduced inheritance taxes in 1862, while the Fascists abolished them for family members in 1923. In 1930, a general inheritance tax was reintroduced, and in 1942 an additional progressive global tax on inheritances, whose rates depended upon the total size of the inheritance and the number of children, came into effect (“*imposta sul valore netto globale dell’asse ereditario*”; this is sometimes referred to in English-language secondary sources as Italy’s “estate tax”). In late 2000, inheritance taxes were once again abolished, only to be reintroduced in 2006.

Over time, the top marginal tax rate fluctuates a lot. What complicated the analysis is the frequent existence of surcharges, which were in place at various rates (of up to 20%) from 1862 to 1894 and again in the form of the estate tax from 1938 to 1973. Moreover, the pertinent laws often

do not refer back to the last piece of legislation they modify or replace.² In the following, we list the key legislation affecting top inheritance tax rates for a single (non-minor) child in Italy from 1862 to 2009, while omitting the copious legislation on inheritance taxation that is not directly relevant to the project at hand (such as rules for the valuation of agricultural estates, etc.).

The highest effective rate—of 47.3025%—was in effect from 1949 to 1972. It is computed as follows:

- (i) Max. 35% tax on the whole estate, with 50% discount for a single child: $35\% \div 2 = 17.5\%$,
- (ii) the remainder is taxed at the max. 35% inheritance tax rate for children: $(1 - 0.175) \times 0.35 = 28.875\%$,
- (iii) sum of (i) and (ii): $17.5\% + 28.875\% = 46.375\%$,
- (iv) 2% surcharge on (iii): $46.375\% \times 1.02 = 47.3025\%$.

Equally involved calculations are necessary for the rest of the 1942–1973 period, too. From 1973 to 2000, children only pay the estate tax (i.e., no additional inheritance tax) at a single rate and without any surcharges. From 2006 onwards, only a single inheritance tax is levied.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Italy features the seven standard columns.

C. Description of Sources Used

I. Legislation

All information on Italy was compiled directly from the relevant Italian legislation, which is partly available and searchable online via the website www.normeinrete.it (this covers the years from 1905 onwards, yet is incomplete even for this period). Nearly all of the legislation had to be copied from printed collections of laws, though, most notably the two series “*Collezione celerifera delle leggi, decreti, istruzioni e circolari*” for the time up to the 1920s and “*Lex – Legislazione italiana:*

²This fact made it necessary to consult the indices of all Italian legislation for many decades as well as numerous secondary sources in Italian, such as Grisolia Gesano (1958, 1962) and Serrano (1974: 10–14).

raccolta, cronologica con richiami alle leggi attinenti e ricchi indici semestrali ed annuali” from the 1920s onwards.

II. Secondary Sources

Our results were cross-checked with those referred to in the secondary literature (which, however, is generally less comprehensive than our work and moreover sometimes contradictory from one source to the next). The sources in Italian that we have consulted include Battiato (1974), Gallo-Orsi (1994), Garelli (1896), Grisolia Gesano (1958,1962), and Serrano (1974). We also cross-checked our info using two articles in German, namely Schanz (1901) and von Odkolek (1904).

D. Legislation

- 1862 – 21 April (No. 585), “Tasse di registro e norme per la loro applicazione” [10% surcharge in place from earlier legislation]
- 1866 – 14 July (No. 3121), “Regole per la registrazione degli atti e pel pagamento delle tasse”, effective 1 October 1866
- 1868 – 19 July (No. 4480), “Sono modificate le leggi sul registro e bollo, sulle società commerciali e sulla tassa di mano-morta”, effective 1 January 1869
- 1870 – 11 August (No. 5784), “Approvazione di provvedimenti finanziari” [surcharge raised to 20%]
- 1874 – 13 September (No. 2076) [consolidation act]
- 1888 – 12 July (No. 5515), “Provvedimenti finanziari” [changes surcharge for non-children]
- 1894 – 22 July (No. 339), “Conversione in legge dei decreti sui provvedimenti finanziari” [changes rates, abolishes surcharges]
- 1897 – 20 May (No. 217) [consolidation act]
- 1902 – 23 January (No. 25), “Sullo sgravio dei consumi ed altri provvedimenti finanziari” [introduces progressivity]
- 1914 – 27 September (No. 1042), effective 30 November 1914
- 1918 – 21 April (No. 629), effective 22 May 1918
- 1919 – 24 November (No. 2163), “Disposizione in materia di tasse di registro e sugli affari”
- 1920 – 24 September (No. 1300), “Disposizione sulle tasse di successione e sui passaggi di usufrutto”, effective 29 September 1920
- 1923 – 20 August (No. 1802), “Abolizione della imposta di successione nel nucleo familiare”

- 1923 – 30 December (No. 3270), effective 1 June 1924
- 1930 – 30 April (No. 431), effective 10 May 1930
- 1938 – 25 April (No. 614) [introduces 2% surcharge on tax liability]
- 1942 – 4 May (No. 434) [introduces “imposta sul valore netto globale”]
- 1945 – 8 March (No. 90), effective 1 April 1945
- 1949 – 12 May (No. 206), effective 31 May 1949
- 1972 – 26 October (No. 637), “Disciplina dell’imposta sulle successioni e donazioni”, effective 1 January 1973
- 1975 – 2 December (No. 576), “Disposizioni in materia di imposte sui redditi e sulle successioni” [only reiterates earlier rates]
- 1990 – 31 October (No. 346), “Testo unico delle disposizioni concernenti l’imposta sulle successioni e donazioni”, effective 1 January 1991
- 2000 – 21 November (No. 342), “Misure in materia fiscale” [abolishes rates for children]
- 2001 – 18 October (No. 383), “Primi interventi per il rilancio dell’economia”, effective 25 October 2001 [abolishes inheritance and gift tax]
- 2006 – 3 October (No. 262) & 24 November (No. 286) [reintroduces inheritance tax]

2.11 Japan

A. General Overview

The dataset includes information on Japan’s inheritance taxes from 1905 to 2007. A modern inheritance tax was enacted in Japan on August 1, 1905. Until 1950, Japan had a different inheritance tax for “Katoku” and regular inheritance. The *Katoku* tax was applied to the inheritance in which an individual “retires” (*Inkyo*) and names a new head of the family who was either the son or the son in law. The tax rate in this case was always lower than the regular inheritance tax, yet not by much. In general, the inheritance tax differed depending upon the relation to the deceased, with children being taxed at the lowest set of rates.

Inheritance tax rates were raised significantly and changed often during World War II. The initial top rate of 8.5%, which had already gone up to 18% by 1926, shot up to 76% in 1937. It was lowered again to 38% in 1938–39, only to increase again to 49% in 1940–41 and even 70% in 1946. The period from 1947–49 represents somewhat of an anomaly, with a rate of only 6%.

Unfortunately, we were not able to find out whether this massive drop was due to the occupation of Japan, even though this appears to be one possible explanation.

In 1950–51, inheritance tax rates for children hit their highest point in Japan, with 90%. For a brief time, namely from 1950 to 1952, a so-called “accession tax” system was implemented in Japan, which levied a tax on both gifts and bequests. The accession tax considered total life time acquisition of inheritance and gifts, basing the tax on a cumulative formula. The accession tax was repealed in 1953, and after this date Japan returned to a system of separate inheritance and gift taxes. From 1952–74, the inheritance tax rate decreased somewhat to 70%, then rose again to 75% for 1975–87, and finally declined once more to 70% in 1988–2002 and 50% for 2003–07, making Japan one of the countries with the greatest variability in its inheritance tax rate system.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Japan contains five columns. These include information respectively on the Japanese imperial year, the western year, the top marginal rate of inheritance taxation in percent, the exemption amount (in million yen), and the inheritance amount from which the top rate applied (in million yen). A description of applicable Japanese tax laws can be found in the appendix file [Tax-Japan.pdf](#).

C. Description of Sources Used

A historical analysis of tax changes can be found in various volumes of the “History of Taxation in Meiji/Taisho era” and “History of Taxation in Showa era” books, both edited by the Japanese Ministry of Finance (MOF). These books provide accounts of tax changes and their political and economic circumstances. All relevant original tax codes are listed in the appendix file [Tax-Japan.pdf](#).

The tax rates between 1905 and 1952 can be found in the 1954 MOF publication “The Historical Recapitulation of the Internal Taxation’s Tax Rate and Payment Period.” It provides the rates and a detailed summary of all existing relevant taxes up to 1954. The tax rates for the period 1953–2006 can be found in a 2006 book edited by National Tax Administration of Japan called “Basic Taxation Law.” Tax rates from 1997 onward were provided to us by the National Tax Agency.

The agency website www.nta.go.jp provides statistical information on all taxes from 1949 onwards. However, tax bracket information is only [available online from 1997 onwards](#).

Note that the print publications listed above are not readily available outside of Japan and were thus consulted during a visit to the MOF's archive in Tokyo.

D. Legislation

For a full overview of the relevant Japanese tax laws, please refer to the appendix document [Tax-Japan.pdf](#).

Rate information for Japan is contained in two files, one for [1905–1954](#) and one for [1954–2009](#).

2.12 Netherlands

A. General Overview

The dataset includes information on the Netherlands's inheritance taxes from 1813 to 2009. The Netherlands passed the first comprehensive inheritance taxation laws four years after the French occupation ended in 1813. The law of 1817 was for a large part based on French legislation (Drukker 1957). For details on the period from 1800 to 1817, see Schanz (1901). No tax was levied on children's inheritances until a new law was passed in 1878. New regulations on exemptions are included in 1917. The top rate for children jumped from 2.5% in 1916 to 6% in 1917–1926 and 17% by 1947. There was another major increase in 1981, which lifted the top rate to 27% (at which it still stands). At the same time, the amount for which one gets taxed at the top rate rose as well.

For 2009, the top rate applied to inheritances of more than €910,163. However, this does not mean that payment of 27% is required over the whole amount. Since 1956, the Netherlands has used a system of segmented (marginal) taxation (with categories called “schijven”), due to which every range has its own tax rate. If an inheritance is large enough to qualify for the top rate, the taxation then consists of taxation on all lower segments (each with its own rate) plus 27% for the amount that exceeds the last threshold. Somewhat unusually, for any inheritance that surpasses the exemption threshold, the entire inheritance is taxed, i.e., there is no exemption granted in these cases.

A few additional issues should be noted:

- Amounts are annually adjusted to account for inflation from at least 1984. It may be true for previous years as well, but we could only find this provision in laws enacted after 1983. We have only listed these inflationary changes when we found specific documentation pertaining to the adjustment (2007, 2008, 2009). This means that some of the amounts in the data set are off, yet as this only concerns the inflation correction (which is generally low), the margin of error is correspondingly kept to a minimum.
- The calculation of the level of taxation can be quite complicated. Not only is there marginal taxation with different segments of inheritance ranges (as explained above), the system of exemptions is also sometimes difficult to comprehend. Some special exemptions are treated as so-called “voetvrijstellingen,” meaning that only the amount in excess of the exemption is taxed. Generally, however, the rule is that exemptions are thresholds that once passed become irrelevant so the tax will be levied over the entire amount.
- In the period from 1936 to 1946, surcharges existed. These were initially 20% of the tax rate (which was then 7%, for an effective rate of $7\% \times 1.2 = 8.4\%$) and went up by an additional 15% in 1940. The wording of the corresponding 1940 law isn’t very clear, but it seems that what is meant is a 15 percentage point increase for the surcharge, such that the effective rate becomes $7\% \times (1 + 0.2 + 0.15) = 7\% \times 1.35 = 9.45\%$. In 1947, these surcharges were abolished, but the rate goes up to 17%.

B. Description of Excel Spreadsheet

The Excel spreadsheet for the Netherlands features the seven standard columns.

C. Description of Sources Used

I. Legislation

Information on inheritance tax rates in the Netherlands is based upon the relevant Dutch legislation, which has been published in the *Staatsblad (van het Koninkrijk der Nederlanden)* since 1813.

II. Secondary Sources

Secondary sources consulted include Drukker (1957), Schanz (1901), Wattel (1881), and Zwemmer

(2001).

D. Legislation

- 1817 – No. 37 (27 December 1817)
- 1859 – No. 36 (13 May 1859)
- 1878 – No. 95 (9 June 1878), Articles 7 & 10
- 1911 – No. 132 (22 May 1911), Articles 1–14 & 1–21
- 1917 – No. 189 (20 January 1917), Article 1–34
- 1926 – No. 429 (28 December 1926)
- 1935 – No. 725 (20 December 1935)
- 1936 – No. 407 (28 December 1936)
- 1938 – No. 413 (27 December 1938), Article 10
- 1940 – No. 404 (26 April 1940)
- 1947 – No. H171 (6 June 1947)
- 1951 – No. 382 (16 August 1951)
- 1956 – No. 362 (28 June 1956), Articles 24, 32 & 35
- 1962 – No. 163 (26 April 1962), Article IV
- 1966 – No. 275 (23 June 1966), Article I-C
- 1980 – No. 686 (17 December 1980), Articles I–C & I–E
- 1984 – No. 545 (8 November 1984)
- 1984 – No. 546 (19 November 1984), Articles 24 & 32
- 1984 – No. 638 (18 December 1984)
- 2001 – No. 639 (12 December 2001), Article V
- 2006 – No. 682 (14 December 2006), Article V

2.13 New Zealand

A. General Overview

The dataset includes information on New Zealand’s inheritance taxes from 1867 to 1992. New Zealand introduced inheritance taxes in 1866 (effective January 1, 1867) and abolished them in 1992 (effective December 12, 1992). In between these two points in time, there was quite a lot of legislative activity in this realm, and the non-zero top marginal rates for children vary from 2% from 1867–1881 to 60% from 1958–1961. The evolution and underlying motivation behind rate changes is traced in detail in McKay (1978). From 1910–1995, a succession duty was levied in addition to the estate duty that was in place from 1867 onwards, which changed only slightly from 2% initially to 5% in later years. When more than one tax was levied at a given time, the Excel spreadsheet shows the combined rate for all applicable taxes as the top rate.

B. Description of Excel Spreadsheet

The Excel spreadsheet for New Zealand features the seven standard columns.

C. Description of Sources Used

I. Legislation

For New Zealand, all information was compiled directly from the applicable legislation. Reprints of the legislation for 1908–1931 can be found in “The Public Acts of New Zealand (Reprint), 1908–1931” (Wellington: Butterworth, 1932–1933). From 1936 onwards they are contained in the publication “Statutory Regulations: Being the Regulations Issued under the Regulations Act, 1936, from 1st August, 1936, onwards” (Wellington: E. V. Paul, Govt. Printer) and partly online at Knowledge Basket New Zealand’s [LegislationNZ website](#). Copies of the earliest pieces of legislation were sent to us by a staff member at the National Library of New Zealand.

II. Secondary Sources

For detailed background information, see the article by McKay (1978) and the relevant passages in Goldsmith (2008).

D. Legislation

- 1866 – Stamp Duties Act (8 October, effective 1 January 1867)
- 1875 – Stamp Act (21 October, effective 1 January 1876)
- 1881 – Deceased Persons’ Estate Duties Act (24 September, effective 1 October 1881)
- 1885 – Deceased Persons’ Estate Duties Act 1881 Amendment Act (11 September)
- 1908 – Death Duties Act (effective 4 August 1908)
- 1909 – Death Duties Act (24 December, effective 1 January 1910)
- 1915 – Finance Act [Part V] (?)
- 1920 – Death Duties Amendment Act (5 November)
- 1921 – Death Duties Act (22 December)
- 1930 – Finance Act (21 August)
- 1939 – Finance Act (?)
- 1939 – War Expenses Act (29 September, effective 27 September 1939)
- 1940 – Finance Act (19 July)
- 1947 – Finance Act (No. 2) (25 November 1947)
- 1952 – Death Duties Amendment Act (24 October)
- 1955 – Estate and Gift Duties Act (28 October, effective 21 July 1955)
- 1958 – Estate and Gift Duties Amendment Act (9 September, effective 27 June 1958)
- 1961 – Estate and Gift Duties Amendment Act (18 October, effective 20 July 1961)
- 1968 – Estate and Gift Duties Act (25 November, effective 1 January 1969)
- 1969 – Estate and Gift Duties Amendment Act (11 September, effective 26 June 1969)
- 1970 – Estate and Gift Duties Amendment Act (28 September, effective 25 June 1970)
- 1976 – Estate and Gift Duties Amendment Act (14 November, effective 29 July 1976)
- 1979 – Estate and Gift Duties Amendment Act (19 October, effective 21 June 1979)
- 1980 – Estate and Gift Duties Amendment Act (effective 4 July 1980)
- 1981 – Estate and Gift Duties Amendment Act (3 September, effective 1 April 1982)
- 1982 – Estate and Gift Duties Amendment Act (effective 1 April 1983)
- 1983 – Estate and Gift Duties Amendment Act (effective 1 April 1984)
- 1993 – Estate Duty Abolition Act (1 April, effective 17 December 1992)
- 1999 – Estate Duty Repeal Act (24 May)

2.14 Norway

A. General Overview

The dataset includes information on Norway’s inheritance taxes from 1800 to 2009. The earliest inheritance tax in Norway was introduced by a decree of 12 September 1792. Yet, under this legislation, children were fully exempt. From 1816 to 1836, children were taxed, too, namely at a maximal rate of 2%, followed by yet another period that lasted until 1902 where children were once again fully exempt. Beginning in 1903, children had to pay up to 4%, and from 1926 onwards this rate went up considerably to 30% at first and 35% from 1940 onwards. In 1982, the top marginal rate was lowered to 30%, followed by decreases to 25% in 1983 and 20% in 1985. Finally, since the beginning of 2009, the top marginal rate for children has been 10%.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Norway features the seven standard columns.

C. Description of Sources Used

I. Legislation

Information on inheritance tax rates in Norway is based upon a July 21, 2009, reply by the Norwegian Royal Ministry of Finance to a request for this information sent out in June 2009.

II. Secondary Sources

The information provided by the Royal Ministry of Finance draws upon a [557-page report](#) on the Norwegian inheritance tax (“Arveavgift”) that was compiled by the Royal Ministry of Finance (Det Kongelige Finansdepartment 2001).

D. Legislation

See the [scan of the reply by the Norwegian Royal Ministry of Finance](#).

2.15 South Korea

A. General Overview

The dataset includes information on South Korea’s inheritance taxes from 1935 to 2008. An

inheritance tax was imposed by Japan during the colonial period from 1934 onwards. The *Cho-Seun* tax was introduced on 22 July 1934 and was effective beginning 1 July 1934. The Japanese government delegated tax administration to the local administration in the Korean Peninsula in 1934 and set up tax administration offices. We were not able to collect data for Korea prior to the Japanese occupation. Overall, the rates up to late 1940s are not unlike those seen in Europe, with an initial rate of 18% from 1935–39 and later increases to 32% in 1940–41, 39% in 1942–43, 59% in 1944–46, and 68% in 1947–49.

The modern Korean inheritance tax system was introduced on 23 March 1950. Initially, the tax brackets and rates seem to be rather similar to Japanese post-war rates, with a top rate of 90% from 1950–52. The period from 1953–67 saw a series of tax rate decreases, namely to 75% from 1953–56, 45% from 1957–60, and 30% from 1961–67. In 1968 the top marginal rate once again jumped up, to 70%, and then to 75% for 1975–79, before falling again subsequently. By 1995, the rate had declined to 40%, but has lately gone up again, to 45% in 1997 and 50% in 2000.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Korea contains columns for year, top tax rate, exemption amount, and the amount at which the top marginal rate applied. All dates for legislation and titles are included in the appendix file [Tax-Korea.pdf](#).

C. Description of Sources Used

Information on the “Cho-Seun” inheritance tax that applied during the Japanese occupation of Korea can be found in Michio Murayama’s 1934 book “Cho-Seun Inheritance Tax Code” (Murayama was the responsible officer of the Cho-Seun Administration). The data for 1950–62 were collected from the Korean *National Law Code Information Center*, which makes information available online at <http://www.law.go.kr>, while the data for 1962–2009 were obtained directly from the Korean National Tax Agency.

D. Legislation

For full titles of the individual Korean tax laws, see the appendix document [Tax-Korea.pdf](#).

- [1935](#)

- 1940
- 1942
- 1944
- 1947
- 1950
- 1953
- 1957
- 1961
- 1968
- 1975
- 1980
- 1982
- 1989
- 1991
- 1994
- 1995
- 1996
- 1999

2.16 Sweden

A. General Overview

The dataset includes information on Sweden's inheritance taxes from 1800 to 2004. Inheritance taxes in Sweden were levied as early as 1698, when it was ruled that 1/8 of a percent of the estate and an additional 1/2 percent of the inheritance should be taken for the purposes of care for the poor.³ This early piece of legislation was temporary and did not play a part in the eventual evolution of inheritance taxes in the 19th century. The modern inheritance tax evolved instead from stamp ordinances, starting in 1686. The early stamp duties were levied per document and were progressive only insofar as they specified separate stamp fees for 'regular and poor people' (16

³This overview is adapted from Eberstein (1956) and Englund & Silfverberg (1997).

ore) and ‘distinguished people’ (2 riksdaler). There were stamp duties on wills, the estate and the inheritance, and frequently all three duties had to be paid upon death.

During the 19th century, the stamp duties on the inheritance and the will were abolished, leaving the estate duty as the main death-related tax. In 1845, a progressive element was introduced to the estate tax for the first time; subsequently the rates were sharpened in 1848 and 1857 up to a maximum of 1%. In 1863, the progressive element was eliminated and a flat tax of 1/4% was introduced.

At first, the tax was thought of as a public fee for the cost of presenting the will to the court, and this conceptualisation prevailed until the end of the 19th century. As the tax gradually came to be understood as a tax on the benefits bestowed on the recipient, the progressive element was re-introduced in 1894.

Inheritance tax was divorced from stamp ordinances in the 1914 inheritance tax law. In 1933, there was a proposal in the Riksdag to introduce a separate estate tax in addition to inheritance tax. The proposition did not pass, but instead the rates of the inheritance tax were further raised, to a new maximum of 20% for 1934–1947, up from 4% in 1910–1917 and 8% in 1918–1933. The propositions to pass an estate tax returned a decade later, and in 1948 an estate tax was introduced alongside the inheritance tax. The estate tax was repealed in 1957, at which time the inheritance tax rates were increased accordingly, so that the marginal maximum rate of 60% remained unchanged.

The 1941:416 law on inheritance and gift tax was in use until 2004, with amendments adjusting the marginal rates and exemptions on a regular basis. From 1941 through 1986, the rates were generally increased, up to a brief maximum of 70% in 1983–1986. In 1991 the rates were dramatically reduced from 60% to 30%. Even more notably, the Swedish inheritance tax was repealed effective 2005 and has not been reintroduced since.

B. Description of Excel Spreadsheet

The Excel spreadsheet for Sweden features the seven standard columns.

C. Description of Sources Used

I. Legislation

Our data series was constructed with the help of secondary sources, by accessing original legislation, and by using online sources to identify amendments and new statutes. In particular, the entire list of amendments for 1941:416 §28 is taken from the [Notisum online database](#).

The official collection of Swedish statutes, *Svensk Författningssamling* (1825–), starts in 1825 and is available in its entirety at Harvard Law School Library. The first stamp ordinance in this series occurs in 1830, which is also the earliest documented inheritance tax we were able to acquire details on. We are virtually certain that stamp duties on inheritance that exceeded 1% prior to 1830 would have been sufficiently atypical of the period for secondary sources to mention them. Since there is no such mention, we filled in the time series between 1800 and 1830 with a top marginal rate of “less than one percent.” For the period 1948–1957, when there were parallel estate and inheritance taxes in Sweden, we have computed a combined maximum rate.

II. Secondary Sources

Secondary sources consulted include Eberstein (1956), Englund & Silfverberg (1997), and Ohlsson (2009).

D. Legislation

Inheritance tax

- 1830:02 – Stamp ordinance⁴
- 1835:37 – Stamp ordinance
- 1841:60 – Stamp ordinance
- 1845:41 – Stamp ordinance
- 1848:47 – Stamp ordinance
- [1857:50](#) – Stamp ordinance
- [1863:65](#) – Stamp ordinance
- [1879:45](#) – Stamp ordinance
- [1884:49](#) – Stamp ordinance
- [1894:66](#) – Stamp ordinance
- [1910:33](#) – Stamp ordinance

⁴Pre-1850 statutes are held in rare collections at Harvard and cannot be reproduced.

- 1914:381 – Kunglig förordning om arvskatt och skatt för gåva
- 1917:325
- 1933:431
- 1941:416 – Lag om arvsskatt och gåvoskatt
- 1952:246
- 1958:562
- 1967:389
- 1969:172
- 1970:174
- 1971:895
- 1974:240
- 1974:857
- 1980:75
- 1982:1191
- 1986:1198
- 1987:1206
- 1990:1430
- 1991:1836
- 2003:1198
- 2004:1341 [Repeal of 1941:416]

Estate tax

- 1947:581 – Kunglig förordning om kvarlåtenskapskatt
- 1952:412
- 1958:561 – Repeal of 1947:581

2.17 Switzerland

A. General Overview

Switzerland never had an inheritance tax at the federal level. To verify this information, we consulted the relevant passages in Schoenblum (1982, 2009) and Steinauer (2006) as well as the

monographs by Boulenaz (1961) and Huber (1946), which provide information on the subnational level while mentioning the absence of a federal-level inheritance tax at the time of their publication.

2.18 United Kingdom

A. General Overview

The dataset includes information on the United Kingdom’s inheritance taxes from 1800 to 2009. The British inheritance tax in the nineteenth century was enforced under several titles which were merged and unified into a single estate tax in 1894. In 1975, the estate tax was replaced by the *Capital Transfer Tax*, which was renamed “inheritance tax” from 31 July 1984 onwards.

In the early years of inheritance taxation in the U.K., the top marginal rates were quite low. Prior to 1805, children were fully exempt, while from 1805–1815, they faced a top rate of 1%. The rate went up to 3.25% for 1816–1880, 6.25% for 1881–1888, and 6.75% for 1889–1894. The Finance Act 1894 led to a consolidation of the previous taxes and increased the estate duty to 8% from 1895–1906. The top rates increased many times thereafter, with the most notable jump taking place in 1920 (to 40% from 20%) and a general upward tendency, which culminates in a top marginal rate of 80% for the period 1950–74. In 1975, the top tax rate declines for the first time, first to 75%, then to 60% from 1985–1987, and finally to 40% from 1988 onwards.

B. Description of Excel Spreadsheet

The Excel spreadsheet for the United Kingdom features the seven standard columns.

C. Description of Sources Used

I. Legislation

In order to compile a complete series of inheritance tax rates in the U.K., we relied directly on the applicable laws, which due to the complexity of British inheritance taxation law particularly in the 19th century were identified with the help of the secondary sources described below. Our sources are the *Acts of the UK Parliament*, which are available online free of charge at <http://opsi.gov.uk/acts> from 1972 onwards, and the subscription database service www.justis.com for earlier years. In addition, printed U.K. legislation is widely available in research libraries, e.g. in the form of the

Statutes of Great Britain.

II. Secondary Sources

To verify the rates for inheritance taxes in the U.K., we cross-checked our primary source material with the help of secondary sources such as Dowell (1965), Shultz (1926), and West (1908). We also made heavy use of the abridged statutes included in appendix III of the 7th edition of “Green’s Death Duties” (Lawday & Mann 1971) to confirm the timeline for all changes to British inheritance tax legislation. 20th century information was further cross-checked with the help of Chown (1975) and Barlow et al. (2008).

D. Legislation

Note that due to the length of numerous U.K. Acts (which can reach several hundred pages of mostly unrelated information), in many cases only the relevant passages of a given act are made available via the links below, not the entire act.

- [1796 – The Legacy Duty Act, s. II \(effective 26 April 1796\)](#)
- [1805 – The Legacy Duty Act, s. I \(effective 5 April 1805\)](#)
- [1815 – The Stamp Act, Sched. Part III \(effective 1 September 1815\)](#)
- [1853 – The Succession Duty Act, s. X \(effective 18 May 1853\)](#)
- [1881 – The Customs and Inland Revenue Act, s. 27 \(effective 1 June 1881\)](#)
- [1888 – The Customs and Inland Revenue Act, s. 21 \(effective 1 July 1888\)](#)
- [1894 – Finance Act, s. 17 \(effective 2 August 1894\)](#)
- [1907 – Finance Act, s. 12 & Sched. I \(effective 19 April 1907\)](#)
- [1910 – Finance Act, s. 54 & Sched. II \(effective retroactively from 30 April 1909\)](#)
- [1914 – Finance Act, s. 12 & Sched. I \(effective 16 August 1914\)](#)
- [1919 – Finance Act, s. 29 & Sched. III \(effective 31 July 1919\)](#)
- [1925 – Finance Act, s. 22 & Sched. IV \(effective 1 July 1925\)](#)
- [1930 – Finance Act, s. 33 & Sched. II \(effective 1 August 1930\)](#)
- [1939 – Finance Act, s. 29 \(effective 26 April 1939\)](#)
- [1939 – Finance \(No. 2\) Act, s. 23 \(effective 28 September 1939\)](#)
- [1940 – Finance \(No. 2\) Act, s. 16 & Sched. VI \(effective 24 July 1940\)](#)
- [1946 – Finance Act, s. 46 & Sched. X \(effective retroactively 10 April 1946\)](#)

- 1949 – Finance Act, s. 28(1) & Sched. VII (effective 30 July 1949)
- 1954 – Finance Act, s. 32(1) (effective 30 July 1954)
- 1962 – Finance Act, s. 27(1) (effective 10 April 1962)
- 1963 – Finance Act, s. 52 (effective 4 April 1963)
- 1969 – Finance Act, s. 35 & Sched. 17, Part 1 (effective 16 April 1969)
- 1971 – Finance Act, s. 61(1) (effective 31 March 1971)
- 1975 – Finance Act, s. 37, 2nd table (effective 13 March 1975)
- 1984 – Capital Transfer Tax Act, s. 7 and 8 & Sched. 1 (effective 31 July 1984)
- 1986 – Finance Act, Sched. 19.36 (effective 25 July 1986)
- 1987 – Finance Act, s. 57 (effective 17 March 1987)
- 1988 – Finance Act, s. 136 (effective 15 March 1988)
- 1997 – Finance Act, s. 93 (effective 6 April 1997)
- 2005 – Finance Act, s. 98 (effective 6 April 2005/2006/2007)
- 2006 – Finance Act, s. 155 (effective 6 April 2008/2009)

2.19 United States

A. General Overview

The dataset includes information on the United States’s inheritance taxes from 1800 to 2009. The earliest federal inheritance tax in the U.S. dates back to the short-lived Stamp Tax of 1797 (abolished by 1803), yet children were fully exempt under its regulations. Beginning in July 1862, children for the first time have to pay an inheritance tax, at a rate of 0.75% for 1863 and 1% from 1864–1870. October 1870 saw another abolition of death duties, while the period from 1898–1902 was one more brief episode of taxation, this time at a top marginal rate of 2.25%. In July 1902, inheritance taxes were abolished for the third time, only to be reintroduced in October 1916 at a rate of 10%. The subsequent period saw a rapid escalation of rates from 15% in 1917 to 25% in 1918 (15% base rate plus 10% surcharge). In 1926, the rate was lowered to 20%, yet raised once more to 45% in 1932, 60% in 1934, 70% in 1936, and finally 77% in 1940.

The top rate of 77% remains in effect until 1976, followed by a rate of 70% in 1977–1981, 65% in 1982, 60% in 1983, and 55% for 1984–2001. With the passage of the “The Economic Growth and

Tax Relief Reconciliation Act of 2001,” rates were once again subject to a downward trend, namely to 50% in 2002, 49% in 2003, 48% in 2004, etc., to a stable 45% from 2007–09. Under current legislation, in 2010 the estate tax temporarily drops to 0%, but in 2011 is scheduled to revert back to the level in place on 7 June 2001, i.e., a 55% top marginal tax rate.

B. Description of Excel Spreadsheet

The Excel spreadsheet for the United States features the seven standard columns.

C. Description of Sources Used

I. Legislation

U.S. legislation was copied directly from printed compilations of U.S. law, which are widely available in various formats.

II. Secondary Sources

There is a comprehensive body of secondary literature on the American inheritance taxation. West (1908) contains a detailed review of federal inheritance taxation starting in 1797 up to the beginning of the twentieth century. In addition to the federal case, West (1908) includes a detailed summary of the inheritance taxation on the state level during the nineteenth century. The data for the early twentieth century are also described by Shultz (1926). Federal estate tax law was introduced in 1916 and amended multiple times during the twentieth century. Among recent sources, we have consulted Beckert (2008), Luckey (2005), and Jacobson et al. (2007).

D. Legislation

Note that due to the length of numerous U.S. bills (which can reach several hundred pages of mostly unrelated information), in many cases only the relevant passages of a given piece of legislation are made available via the links below, not the entire bill.

- [1797 – The Stamp Tax of 1797 \(effective 31 December 1797; 1 Stat. 527\)](#)
- [1802 – 2 Stat 148 \(effective 30 June 1802\)](#)
- [1862 – The Revenue Act of 1862 \(1 July; 12 Stat. 432\)](#)
- [1864 – The Revenue Act of 1864 \(30 June; 13 Stat. 223\)](#)
- [1870 – 16 Stat. 256 \(effective 1 October 1870\)](#)
- [1898 – The War Revenue Act of 1898 \(effective 14 June; 30 Stat. 448\)](#)

- 1902 – 32 Stat. 96 (effective 1 July)
- 1916 – The Revenue Act of 1916 (effective 9 September – top marginal rate 10%; 39 Stat. 756)
- 1917 – The Revenue Act of 1917 (effective 4 March; 39 Stat. 1000)
- 1917 – The War Revenue Act of 1917 (effective 4 October; 40 Stat. 300)
- 1919 – The Revenue Act of 1918 (effective 25 February 1919; 40 Stat. 1057)
- 1924 – The Revenue Act of 1924 (effective 3 June, but overridden by s. 322 of Revenue Act of 1926; 43 Stat. 253)
- 1926 – The Revenue Act of 1926, s. 301 (effective 27 February; 44 Stat. 9)
- 1932 – The Revenue Act of 1932 (effective 7 June; 47 Stat. 169)
- 1934 – The Revenue Act of 1934 (effective 11 May; 48 Stat. 680)
- 1935 – The Revenue Act of 1935 (effective 31 August; 49 Stat. 1014)
- 1940 – The Revenue Act of 1940 (effective 26 June – 10% “defense tax” surcharge; 54 Stat. 516)
- 1941 – The Revenue Act of 1941 (effective 21 September; 55 Stat. 687)
- 1942 – The Revenue Act of 1942 (effective 22 October; 56 Stat. 798)
- 1948 – The Revenue Act of 1948 (effective 3 April; 62 Stat. 110)
- 1976 – The Tax Reform Act of 1976 [§2001] (effective 1 January 1977; P.L. 94–455)
- 1981 – The Economic Recovery Tax Act of 1981 [§402] (effective 1 January 1982/1983/1984; P.L. 97–34)
- 1984 – The Deficit Reduction Act of 1984 [§21] (effective 1 January 1984; P.L. 98–369)
- 1987 – The Omnibus Budget Reconciliation Act of 1987 [§10401(a)] (effective 1 January 1988; P.L. 100–203)
- 1993 – The Omnibus Budget Reconciliation Act of 1993 [§13208] (effective 1 January 1993; P.L. 103–66)
- 1997 – The Taxpayer Relief Act of 1997 [§501] (effective 1 January 1998; P.L. 105–34)
- 2001 – The Economic Growth and Tax Relief Reconciliation Act of 2001 [§501, 511] (P.L. 107–16)

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