



Estate & Gift Tax Treaties (International)

Country	Separate Estate	Separate Gift	Combined E & G	Other	Signed	Transfers made on or after:	Comments
Australia	No	Yes	No	No	5305	12/14/53	PR-UC
Australia	Yes	No	No	No	5305	01/07/54	old * PR-UC
Austria	No	No	Yes	No	8206	07/01/83	new *
Belgium	Yes	No	No	No	5405	not yet	old no effect
Canada	No	No	No	1995 Protocol	9503	11/09/95 **	estate tax only PR-UC
Denmark	No	No	Yes	No	8304	11/07/84	new
Finland	Yes	No	No	No	5203	12/18/52	old PR-UC
France	No	No	Yes	No	7811	10/01/80	new PR-UC (Protocol)
Germany	No	No	Yes	No	8012	01/01/79	new PR-UC (Protocol)
Greece	Yes	No	No	No	5002	12/30/53	old PR-UC
Ireland	Yes	No	No	No	4909	12/20/51	old
Italy	Yes	No	No	No	5503	10/26/56	old PR-UC
Japan	No	No	Yes	No	5404	04/01/55	old PR-UC
Netherlands	Yes	No	No	No	6907	02/03/71	new
Norway	Yes	No	No	No	4906	12/11/51	old PR-UC
South Africa	Yes	No	No	No	4704	07/15/52	old
Sweden	No	No	Yes	No	8306	09/05/84 (through 12/31/07)	new (terminated 01/01/08)
Switzerland	Yes	No	No	No	5107	09/17/52	old PR-UC
U.K.	No	No	Yes	No	7810	11/11/79	new

* old or new refers to whether the treaty has the "old" situs rules, or the "new" provisions that generally restrict the U.S. to taxing nonresident aliens' U.S. real estate and business property.

** the 1995 Protocol had retroactive effect to TAMRA. Claims for refund based upon the treaty had to be filed by 11/09/96.

"PR-UC" in comments section above refers to a pro-rata unified credit provision. (The pro-rata unified credit provisions in the German and French treaties apply only to estate tax, not to gift tax.)

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