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Revenue (Irish Tax & Customs) - Ireland	
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Gale WG and Slemrod J <i>Rhetoric and Economics in the Estate Tax Debate</i> , a paper prepared for the National Tax Association Spring Symposium, Washington DC (7-8 May 2001), available at http://www.brookings.edu/views/papers/gale/20010522.pdf (last accessed 20 August 2008))	Paper by Gale and Slemrod <i>Estate Tax Debate</i> (2001)
Holtz-Eakin D and Maples D <i>Estate Taxes, Labor Supply and Economic Efficiency</i> , a paper prepared for the American Council for Capital Formation Center for Policy Research (January 2001), available at http://www.accf.org/publications/reports/sr-estatetaxes-laborsupply.html (accessed on 24 September 2008)	Paper by Holz-Eakin and Maples <i>Estate Taxes, Labor Supply and Economic Efficiency</i> (2001)
Robbins G and Robbins A <i>The Case for Burying the Estate Tax</i> , a paper issued under the auspices of the Institute for Policy Innovation (1999)	Paper by Robbins and Robbins <i>The Case for Burying the Estate Tax</i> (1999)

Shev J A <i>Study of Some of the Combined Tax Effects of Capital Gains Tax and Estate Duty and a Comparison with Similar Legislation in the United States and the United Kingdom</i> , a paper presented to the Department of Accounting, University of Cape Town, for the degree MBS (2003)	Paper by Shev <i>The Combined Tax Effects of Capital Gains Tax and Estate Duty</i> (2003)
Sonneveldt F and Zwemmer JW “Avoidance of Multiple Inheritance Taxation in Europe”, a paper delivered at the annual conference of the <i>European Association of Tax Law Professors</i> in Maastricht (2001), available at http://www.eatlp.org/index.html (assessed on 1 March 2009)	Paper by Sonneveldt and Zwemmer <i>Avoidance of Multiple Inheritance Taxation in Europe</i> (2001)
Zodrow GR and Diamond JW <i>The US Experience with the Estate Tax and its Implications for Wealth Transfer Taxation in Latin America</i> , a paper prepared in participation of a research project of The James A Baker III Institute for Public Policy of Rice University (January 2006)	Paper by Zodrow and Diamond <i>The US Experience with the Estate Tax</i> (2006)

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Coetsee JP ‘ <i>n Kritiese Ondersoek na die Aard en Inhoud van Trustbegunstigdes se Regte ingevolge die Suid-Afrikaanse Reg</i> , a thesis submitted for the degree Doctor Legum, University of South Africa (2006)	Coetsee LLD Thesis (2006)
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Derksen AG ‘ <i>n Benadering tot die Uitleg van Wette, Met Besondere Verwysing na die Inkomstebelastingwet 58 van 1962 en Vermydingskemas</i> , a thesis submitted for the degree Doctor Legum, University of South Africa (1989)	Derksen LLD Thesis (1989)
Franzsen RCD ‘ <i>n Regskritiese Ondersoek na Hereregte in Suid-Afrika</i> , a thesis submitted for the degree Doctor Legum, University of Stellenbosch (1990)	Franzsen LLD Thesis (1990)



Holmes K <i>The Concept of Income: A Multi-disciplinary Analysis</i> , a thesis submitted for the degree Doctor of Philosophy, Victoria University of Wellington, published by IBFD Publications BV (2001)	Holmes PhD Thesis (2001)
Olivier PA <i>Aspekte van die Reg insake Trust en Trustee met Besonderse Verwysing na die Amerikaanse Reg</i> , a thesis submitted for the degree Doctor Legum, University of Pretoria (1982)	Olivier LLD Thesis (1982)
Sonneveldt F <i>De Private Express Trust in de Nederlandse Successiewet 1956</i> , a thesis submitted for the degree Doctor of Law, University of Utrecht (2000)	Sonneveldt Doctoral Thesis (2000)
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Report of the <i>Commission of Inquiry into the Tax Structure of the Republic of South Africa</i> , chaired by Margo CS (RP 34/1987) Government Printer, Pretoria (1986)	Margo Report (1986)
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Interim Report of the <i>Commission of Inquiry into Certain Aspects of the Tax Structure of South Africa</i> , chaired by Katz MM, Government Printer, Pretoria (1994)	Interim Katz Report (1994)
Report of the Joint Standing Committee on Finance on the Interim Report of the <i>Commission of Inquiry into Certain Aspects of the Tax Structure in South Africa</i> , chaired by Marcus G (C1-95) Government Printer, Pretoria (1995)	Report of the Joint Standing Committee on Finance on the Interim Katz Report (1995)



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Report of the Joint Committee on Taxation, Congress of the United States <i>The Economic of the Estate Tax</i> , chaired by Saxton J and Thornberry M, The Joint Economic Committee, Washington (1988)	Report of the Joint Committee of Taxation <i>The Economics of the Estate Tax</i> (1988)
Special Report released under the auspices of the American Council for Capital Formation <i>New International Survey Shows US Death Tax Rates Among Highest</i> (August 2007), available at http://www.accf.org/pdf/sr-death-tax-survey.pdf (accessed on 9 August 2008)	Special Report ACCF <i>New International Survey</i> (2007)
United Kingdom	
Report presented to parliament by The Chancellor of the Exchequer <i>Taxation of Capital on Death: a Possible Inheritance Tax in Place of Estate Duty</i> Cmnd 4930 (1972)	Report by Chancellor of the Exchequer <i>Cmnd 4930</i> (1972)
Report of the Institute of Fiscal Studies <i>The Structure and Reform of Direct Taxation: Report of a Committee Chaired by Prof JE Meade</i> Allen & Unwin, London (1978)	Meade Report (1978)
Report of the Capital Taxes Group of The Institute for Fiscal Studies <i>Setting Savings Free: A Proposal for the Taxation of Savings and Profits</i> , chaired by Gammie M, KKS Printing, London (1994)	Gammie Report (1994)
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Netherlands	
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Ireland	
First Report of the Commission of Taxation <i>Direct Taxation</i> , chaired by O’Brien (1982)	O’Brien Report (1982)
Canada	
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Australia	
Report of the Australia Taxation Review Committee, chaired by Asprey KW, Australian Government Publishing Service, Canberra (1975)	Asprey Report (1975)
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Bankman J and Weisbach DA “The Superiority of an Ideal Consumption Tax over an Ideal Income Tax” (2006) 58 <i>Stanford Law Review</i> 141	Bankman and Weisbach (2006) <i>Stanford Law Rev</i>
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