

U.S. estate and gift tax treaties: Overview

Country	Separate Estate	Separate Gift	Combined E & G	Other
Australia	No	Yes	No	No
Australia	Yes	No	No	No
Austria	No	No	Yes	No
Belgium	Yes	No	No	No
Canada	No	No	No	1995 Protocol
Denmark	No	No	Yes	No
Finland	Yes	No	No	No
France	No	No	Yes	No
Germany	No	No	Yes	No
Greece	Yes	No	No	No
Ireland	Yes	No	No	No
Italy	Yes	No	No	No
Japan	No	No	Yes	No
Netherlands	Yes	No	No	No
Norway	Yes	No	No	No
South Africa	Yes	No	No	No
Sweden	No	No	Yes	No
Switzerland	Yes	No	No	No
U.K.	No	No	Yes	No