

1 transfer of estates of decedents who were residents of  
2 such foreign country;

3 “(2) such foreign country, when requested by the  
4 United States to do so, has not acted to revise or reduce  
5 such tax so that it is no more burdensome than the tax  
6 imposed by this subchapter on the transfer of estates  
7 of decedents who were residents of such foreign country,  
8 and

9 “(3) it is in the public interest to apply pre-1967  
10 tax provisions in accordance with this section to the  
11 transfer of estates of decedents who were residents of  
12 such foreign country;

13 the President shall proclaim that the tax on the transfer of  
14 the estate of every decedent who was a resident of such for-  
15 eign country at the time of his death shall, in the case of  
16 decedents dying after the date of such proclamation, be  
17 determined under this subchapter without regard to amend-  
18 ments made to sections 2101 (relating to tax imposed),  
19 2102 (relating to credits against tax), 2106 (relating to  
20 taxable estate), and 6018 (relating to estate tax returns)  
21 on or after the date of enactment of this section.

22 “(b) ALLEVIATION OF MORE BURDENSOME TAX.—  
23 Whenever the President finds that the laws of any foreign  
24 country with respect to which the President has made a proe-