

RULE 146. DETERMINATION OF FOREIGN LAW

A party who intends to raise an issue concerning the law of a foreign country shall give notice in the pleadings or other reasonable written notice. The Court, in determining foreign law, may consider any relevant material or source, including testimony, whether or not submitted by a party or otherwise admissible. The Court's determination shall be treated as a ruling on a question of law.

(As effective October 3, 2008, [130 T.C. 476](#). For prior history, see [60 T.C. 1137](#) (1973); [93 T.C. 956](#) (1989).)