

KOBE GAKUIN HOGAKU

(The Law and Politics Review)

Vol. 51

No. 1

March 2023

CONTENTS

Articles

Whistleblowing-Systeme*Takuya Komatsu* (1)

Capital Gains and Inheritance Taxation
on Testamentary Gift after Realization
.....*Keiichi Sakurai* (23)

Materials

Custody and Access Practice & Procedure
in New Brunswick Canada
Bronwyn H. McIntyre*Kohei Murai* (57)

Custody and Access Practice and Procedure in Manitoba
Joy A. Cooper*Kohei Murai* (65)

Published by

KOBE GAKUIN HOGAKU-KAI

(Kobe Gakuin Law Association)

KOBE GAKUIN UNIVERSITY

第五十一卷第一号 令和五年三月三十日発行
昭和四十七年四月十九日学術刊行物認可