

39. D.J.S. Brean and R.M. Bird, "The Interjurisdictional Allocation of the Tax Base and The Unitary Tax Debate" (University of Toronto, Institute for Policy Analysis, Toronto 1985, Mimeographed); D.J.S. Brean, "The Relevance of Canadian Tax Rates for Foreign Investment in Canada" (Economic Council of Canada, Ottawa, 1985, Mimeographed); and J. Murray, "The Tax Sensitivity of U.S. Direct Investment in Canadian Manufacturing," Journal of International Money and Finance 1 (1982): 227-40.

40. See Brean, International Issues in Taxation, Chapter 10, for an overview.

41. Thirsk, "Should Taxes Be Included in Trade Agreements?" pp. 146-7.