The introduction of inheritance, estate, and gift taxation in Luxembourg can be traced back to the **1816 law** under the governance of the United Kingdom of the Netherlands. This law is often referenced in historical tax documents and legal texts relating to Luxembourg’s fiscal history.

For a more formal and legal reference, you can consult the following sources:

1. **Luxembourg’s Official Tax Code** – The tax code of Luxembourg includes sections detailing inheritance and gift taxes. The modern regulations have evolved from the original law introduced in 1816.
2. **"Histoire des impôts au Luxembourg"** (History of Taxes in Luxembourg) – A historical document or paper that often references the initial introduction of inheritance and estate taxation laws.
3. **Luxembourg’s Ministry of Finance** – Official publications from the government or tax authorities may include historical insights into the development of the tax system, including the 1816 law.