

CONTROL COUNCIL

**Law No. 3**

PROVIDING FOR INCREASE IN THE RATE OF TAXATION

The Control Council enacts as follows:

ARTICLE I

The wages tax shall, for the period of 1 October to 31 December 1945, be increased as an emergency measure by 25%.

ARTICLE II

The income (other than wages) and corporation taxes shall be increased by 6¼% on the assessment for the whole of the present year. The whole increase, so effected, will be collected before 31 December 1945.

Done at Berlin, 20 October 1945.

PIERRE KOENIG

General d'Armee

GREGOR ZHUKOV

Marshal of the Soviet Union

DWIGHT D. EISENHOWER

General of the Army

BRIAN L. ROBERTSON

Lieutenant General

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CONTROL COUNCIL

**Law No. 4**

REORGANIZATION OF THE GERMAN JUDICIAL SYSTEM

The Control Council, in accordance with its Proclamation to the German people, dated 20 October 1945, deciding that the German judicial system must be reorganized on the basis of the principles of democracy, legality and equality before the law of the citizens, without distinction of race, nationality or religion, enacts as follows:

ARTICLE I

Reorganization of the German Courts; will in principle, take place in conformity with the Law concerning the Structure of the Judiciary of 27 January 1877, Edition of 22 March 1924 (RGBl 1/299). The following system of ordinary courts is to be re-established: Amtsgerichte, Landgerichte, and Oberlandesgerichte.

ARTICLE II

The jurisdiction of Amtsgerichte and Landgerichte in civil and criminal cases will in general be determined in conformity with the law in force on 30 January 1933: however, the civil jurisdiction of the Amtsgerichte will be extended to claim of a value not exceeding RM 2000.