

ALLIED CONTROL AUTHORITY  
" COORDINATING COMMITTEE

**Law No. 12**

AMENDMENT OF INCOME TAX, CORPORATION TAX AND EXCESS  
4 PROFITS TAX LAWS

The Control Council enacts as follows:

**Part I — General Principle**

ARTICLE I

All German tax laws shall be applied and administered without discrimination on account of race, creed, nationality or political convictions. Any legal provision which is inconsistent with this principle is repealed, in particular the rules which required the German tax laws to be construed  
\* and interpreted in accordance with the National Socialist spirit.

**Part II — Rates of Taxation**

ARTICLE II

**Income Tax — Tax Classes**

1. For the computation of income tax the following Tax Classes are established.

(a) **Tax Class I**

Tax Class I, shall comprise persons who were not married either at the beginning of the assessment period or for a minimum of four months during this period. Tax Class I does not include any such persons who fall within any of the other Tax Classes specified below.

(b) **Tax Class II**

Tax Class II shall comprise the following persons, in so far as they do not fall within Tax Class III: —

- (I) Persons who were married at the beginning of the assessment period or for more than four months during this period, and
- (II) persons who were not so married but<sup>^</sup> who have completed their 65th year at least four months before the end of the assessment period.

\* (c) **Tax Class III**

(f) Tax Class III shall comprise persons who are entitled to a reduction for children (as indicated in clause (II)) or to whom<sup>^</sup> such reduction is granted on application (as indicated in clause (HI)).