

4. In the case of persons who have settled on the land for the purpose of farming since 8 May 1945, and whose income does not exceed 6000 RM the exemption shall be 2000 RM. Such exemption shall continue for a period of years as from January 1946, or from the date of such settlement, whichever is later, provided that such exemption shall not apply to persons who having once been eligible for this exemption and who have ceased to be so eligible subsequently re-settle on the land.

## ARTICLE X

### Tax Exempt Income

1. Subject to paragraph 2 of this Article the exemptions from liability to income tax granted to certain types of income by Section 3 of the Einkommensteuergesetz are abolished.
2. The following types of income still remain tax free: —
  - (a) Income received from social insurance;
  - (b) Income received from pensions;
  - (c) Payments received by way of relief;in so far as any of the foregoing are authorized by the Control Council or the appropriate Zone Cotomander.

## ARTICLE XI

### Allowances for Expenditure

1. The following portions of Section 9 of the Einkommensteuergesetz are repealed: —
  - (a) Paragraph (3), which allows as professional expenditure, dues paid to any professional, occupational and trade organization, the purpose of which is non-profit making;
  - (b) Paragraph (4), which allows as professional expenditure the necessary expenses incurred by the taxpayer for travelling between his place of residence and his place of work.
2. Section 10 of the Einkommensteuergesetz is amended as follows: —
  - (a) The existing paragraph 2 and 3 of subsection (1) which list certain types of special expenditure (Sonderausgaben) are repealed. The following new paragraphs are inserted instead: —
    - "2. Social insurance contributions which by law are deductible from wages"
    - "3. Payments in respect of property tax."