

ARTICLE XV

Deduction at Source — Capital Yields Tax

1. The exemption from deduction of tax at source conferred on dividends upon preference shares in the Reichsbahn by Section 43(1)¹ of the Einkommensteuergesetz and by Section 1(1)¹ of the Kapitalertragsteuerverordnung is abolished.
2. The following additional capital yields are brought within the provisions of Section 1 of the Kapitalertragsteuerverordnung and declared to be subject to deduction of the tax at source/ —
 - (a) Interest on mortgages, debentures and loans of any limited or other company, any corporation, or any government or governmental body or agency (including the Reich and any Provinzen, Länder, Regierungsbezirke, Kreise or Gemeinden). Interest on fluctuating overdrafts or day to day advances from banks is excluded from this provision. The Control Council may grant exemptions from provisions of this sub-paragraph.
 - (b) Interest paid or credited by any bank (including the Post Office, savings banks and other savings' institutions), where the total amount of the interest exceeds the sum of 250 Marks per year or a proportionate amount for any shorter period.
3. The exemptions from deduction of tax at source granted to any companies or corporations by Section 2 subsection (1)² of the Kapitalertragsteuerverordnung and by Section 9 of the Körperschaftsteuergesetz are abolished.

Part IV — Procedure for Calculating Taxes, Including Advanced Quarterly Payments and Filing of Tax Returns

ARTICLE XVI

Tax Returns, Advance Payments (Income Tax and Corporation Tax)

1. The payment of advance instalments (Vorauszahlungen) of income tax and corporation tax shall be made on 10 April, 10 July, 10 October and 10 January. Section 35(1) of the Einkommensteuergesetz is amended accordingly.