

6. When the advance- instalment actually paid for any quarter is shown to be 25 % or more less, than the correct tax finally calculated to be due for such quarter, the taxpayer will be required to pay, as a penalty, a sum equal to 15 % of the tax finally calculated to be due for such quarter. In determining whether such 25% or greater deficiency has occurred, any amounts overpaid in one quarter are to be credited on account of the tax payment for the following quarter.
7. The Finanzämter are authorized, if in any case this is necessary, to check forthwith the accuracy of the information concerning the taxpayer's income furnished in the quarterly return made under paragraph 3 and to recalculate the tax payable, without waiting for the end of the year and filling of the annual return.

Part V — Concluding Provisions

ARTICLE XVII

Repeals and Amendments

All other German taxation legislation inconsistent with this law is repealed or amended pursuant to the provisions of this law.

ARTICLE XVIII

Effective Date

The rates of taxation specified in this law will apply as from 1 January 1946.

Done at Berlin, the 11th day of February 1946.

P. KOENIG
General d'Armee

G. ZHUKOV
Marshal of the Soviet Union

JOSEPH T. McNARNEY
General, U.S.Army

H. M. BURROW
Admiral