

*2. Persons required by paragraph 1 of this article to file such a declaration shall be liable to the penalties provided by law, if they fail to do so or if they understate the value of the property liable to tax.

3. The German tax authorities will take the necessary steps to check such declarations.

ARTICLE IX

All other German taxation legislation inconsistent with this law is repealed or amended in accordance with the provisions of this law. s

ARTICLE X •

The rates of tax 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
Marshall of the Soviet Union

φ JOSEPH T. McNARNEY
General U.S. Army

H. M. BURROUGH
Admiral