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ALLIED CONTROL AUTHORITY
COORDINATING COMMITTEE

Law No. 14

AMENDMENT OF MOTOR VEHICLE TAX LAWS

The Control Council enacts as follows :

ARTICLE I

The following annual tax rates for the types of motor vehicle listed below, replace entirely those specified in Section 11 of the Kraftfahrzeugsteuergesetz: —

	For each 200 kg empty (Eigengewicht) weight or part thereof. RM	For each 100 cu. cm. of piston displacement or part thereof. RM
1. Motor bicycles and tricycles		12
2. Passenger motor cars excluding motor buses		18
3. Tractors without loading space:		
Empty (Eigengewicht) weight up to 2400 kg	30	
Empty (Eigengewicht) weight over 2400 kg	15	
4. All other vehicles, including motor buses and motor trucks: —		
Empty (Eigengewicht) weight up to 2400 kg	45	
Empty (Eigengewicht) weight over 2400 kg	15	

ARTICLE II

1. The tax year begins on 1 January of each year.
2. Taxes on vehicles licensed prior to 1 July are payable at the full annual rate. Taxes on vehicles licensed on or after 1 July are payable at 50% of the full annual rate. The provisions of this paragraph supersede Section 13 (2) of the Kraftfahrzeugsteuergesetz.