

III

ARTICLE III

The exemptions from tax granted to certain classes of motor vehicles by Section 2 of the Kraftfahrzeugsteuergesetz are abolished.

ARTICLE IV

The following amendments are made to Section 3 of the Kraftfahrzeug-
- Steuergesetz (which deals with tax free user [Steuerbefreites Halten]): —

- (a) In Subsection (2) the words "the armed forces or" are deleted and
- (b) Subsections (3), (4) and (5) are repealed.

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ARTICLE V

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The Ordinance of 17 May 1938 which granted tax exemption to certain categories of motor vehicles is repealed.

ARTICLE VI

All other German taxation legislation which is inconsistent with this law is repealed or amended in accordance with the provisions of this law.

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ARTICLE VII

The rates of taxes 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

H. M. BURROW

Admiral

for B. L. MONTGOMERY,

Field Marshal

G. ZHUKOV

Marshal of the Soviet Union

JOSEPH T. McNARNEY

General U.S. Army