

ALLIED CONTROL AUTHORITY
CONTROL COUNCIL

Law No. 15

AMENDMENT OF TURNOVER TAX LAWS

The Control Council enacts as follows:

ARTICLE I

1. Turnover tax rates are as follows:

- (a) General — 3%,
- (b) Wholesale deliveries — K%,
- (c) Deliveries of agricultural and forestry produce — $1\frac{1}{2}\%$,
- (d) Enterprises where the total turnover in the preceding calendar year exceeds RM 1.000.000.— —3%%.

2. In pursuance of paragraph 1 of this Article, Section VII of the German Turnover Tax Law of 17 October 1934 (Umsatzsteuergesetz)

is amended as follows:

- (a) In subsection (1) amend 2% to 3%,
- (b) In subsection (2) amend 1% to $1\frac{1}{2}\%$,
- (c) In subsection (3) amend %% to %%,
- (d) In subsection (4) amend 224% to 3%%.

9. 3. For the purpose of the monthly declarations (Voranmeldungen), where the turnover does not exceed RM 75.000.— per month, composite rates for enterprises with a mixed turnover as determined in accordance with "existing" practice (see Section 8 of the Tax Simplification Ordinance of 14 September 1944 (Steuervereinfachungsverordnung), but will take account of the new rates of tax specified above. Where the turnover amounts to RM 75.000.— per month or more, the said Section 8 will no longer apply and the tax must be computed for the monthly declaration in accordance with the actual rates of tax specified above, in respect of each class of turnover.

4. When the final declaration (Abschlußanmeldung) is made, adjustment will be effected so as to ensure that the correct rates of the tax specified above have been correctly applied for each class of turnover and the amount of the tax will be determined accordingly. This applies whether or not the monthly turnover exceeds RM* 75.000.—. The said Section 8 will no longer apply to final declarations and assessments.