

ARTICLE II

1. All transactions between a parent enterprise and its subsidiaries or between two or more / subsidiaries of the same parent enterprise are subject to turnover tax in all instances in which such transactions would be subject to tax if they took place between independent enterprises.

2. Section 2 subsection (2) of the Law of 17 October 1934 (Umsatzsteuergesetz), and Section 17 of the Carrying Out Ordinance (Durchführungsbestimmungen zum Umsatzsteuergesetz) of 23 December 1938, and any other relevant provision of the turnover tax legislation are repealed or amended in pursuance of paragraph 1 of this Article.

ARTICLE III

1. The monthly declarations (Vorankündigungen) and the monthly payment of turnover tax are made by all taxpayers except:

- (a) Taxpayers whose monthly turnover tax is less than RM 50.—,
- (b) Farmers and foresters who do not keep books.

2. Section 13 (1) of the Law of 17 October 1934 (Umsatzsteuergesetz) is amended accordingly.

ARTICLE IV

All German taxation legislation inconsistent with this Law is repealed or amended in pursuance of the provisions of this Law.

ARTICLE V

The rates of tax specified in this Law will apply as from 1 January 1946.*

Done at Berlin, 11 February 1946.

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General d'Armee

G. ZHUKOV
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