

ARTICLE III

An additional tax (Nachsteuer) in an amount equal to the difference between the old and new wholesale prices is imposed on all unsold tobacco and tobacco products (as comprised in Article II of this Law) on hand in wholesale commercial enterprises on the effective date of this Law.

Accordingly:

- a) Wholesale dealers will furnish information as to their stocks of tobacco and tobacco products unsold at the time this Law became effective.
- b) They will collect the difference between the old and new wholesale prices.
- c) They will remit such collections to the customs office.

ARTICLE IV

1. In the event of a deficiency of tobacco due to unsatisfactory causes Compensation Duty* (Tabakausgleich) shall be levied, amounting to 4000 RM for every 100 kg of home-grown tobacco and 10 000 RM for every 100 kg of imported tobacco.
2. In conformity with the provisions of paragraph 1 of this Article, Article 63 of the Tobacco Tax Law of 4 April 1939 is amended as follows:
% In subsection (I) amend 825 RM to 10 000 RM and 275 RM to 4000 RM.

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ARTICLE V

The carrying-out decree of the Reichsminister of Finance of 6 April 1939 to the extent to which it relates to Article 69 of the German Tobacco Tax Law of 4 April 1939 and provides for a reduction of tax rates on tobacco and tobacco products containing a proportion not less than 50% of home-grown tobacco is repealed.

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ARTICLE VI

Article 75 of the Tobacco Tax Law of 4 April 1939 providing for subsidies to certain manufacturers operating prior to 1 October 1934 is repealed.

ARTICLE VII

All packages in which tobacco or tobacco products are packed after the effective date of this law for retail sale shall have imprinted thereon the quantity or weight and the quality and retail price of the contents.