

ALLIED CONTROL AUTHORITY
CONTROL COUNCIL

Law No. 27

TAX ON ALCOHOL

The Control Council enacts as follows:

ARTICLE I

The rates of tax per hectolitre (Hektolitereinnahmen) on alcohol shall be as follows:

1. On spirits for beverage purposes: 11 470 RM.
2. On quantities not exceeding ten litres per annum and kept for home consumption by the distillers of fruit producing not more than one hundred litres per annum: 2000 RM.
3. On alcohol for the manufacture of perfume: 11 470 RM.
4. On undenatured alcohol issued to doctors, hospitals and pharmacists for medicinal, surgical, or pharmaceutical purposes: 850 RM.
5. On denatured alcohol for use in the preparation of medicaments and remedies for external application and disinfectants: 600 RM.
6. On alcohol for preparation of power spirits: 300 RM.
7. On alcohol for the preparation of vinegar: 150 RM.
8. On alcohol for cleaning, heating, cooking, or lighting: 150 RM.

ARTICLE II

The tax rates specified in Article I of this Law are calculated on one hectolitre of 100% alcohol (Weingeist). The tax is levied on the proportionate alcohol content.

ARTICLE III

Water-free acetic acid shall be taxed at the rate of 200 RM per 100 kg. This tax will be additional to the tax of 150 RM per hectolitre provided for in sub-paragraph 7 of Article I of this Law on alcohol used in the manufacture of vinegar.

ARTICLE IV

1. All stocks of rectified alcohol in the hands of trade or industrial establishments at the time this Law goes into effect, and which would have been subject to the new rates if they had been in refineries, are subject to the new tax.