

2. Every owner of wholesale stocks of rectified alcohol shall make an immediate declaration of quantities and kinds held by him to the appropriate tax office.

3. The difference between the amount of the new tax and the old tax shall be paid at the appropriate tax office as a special tax within one month by the owner of the stocks.

#### ARTICLE V

1. Imprisonments and fines imposed under Articles 122 and 124 of the alcohol monopoly law of 8 April 1922 (RGBl I, 405) as amended by the law of 25 March 1939 (RGBl I, 604) for illicit distilling, false returns, concealment, and other related offences (Monopolhinterziehung), (Monopolhehlerei) shall not be less than:

- a) Six months imprisonment,
- b) 1000 RM fine.

2. Imprisonments and fines for infringement (Schwere Monopolordnungswidrigkeit) as defined in Article 126 of the law of 8 April 1922 as amended\* by the law of 25 March 1939 shall not be less than:

- a) Three months imprisonment,
- b) 800 RM fine.

They shall not exceed:

- a) Three years imprisonment,
- b) 300 000 RM fine.

3. Imprisonments and fines for corrupt practice^ as defined in Article 130 of the law of 8 April 1922\* as amended by the law of 25 March 1939 shall not be less than:

- a) Three months imprisonment,
- b) 1000 RM fine.

#### ARTICLE VI

All German legislation inconsistent with this Law is repealed or amended in accordance with the provisions of this Law.