

ARTICLE VII

This Law shall come into force on the date of its publication.

Done at Berlin the 10th day of May 1946.

SHOLTO DOUGLAS
Marshal of the Royal Air Force

P. KOENIG
Général de Corps d'Armée

V. SOKOLOVSKY
Army General

JOSEPH T. McNARNEY
General

ALLIED CONTROL AUTHORITY
CONTROL COUNCIL

Law No. 28

TAX ON BEER AND MATCHES

The Control Council enacts as follows:

ARTICLE I

Tax rates shall be as follows:

- a) Category 1: 35 RM per hectolitre, on beer containing not more than 2% strength in wort.
- b) Category 2: 75 RM per hectolitre, on beer containing more than 2% but not more than 3.2% strength in wort.
- c) Category 3: 118 RM per hectolitre, on beer containing more than 3.2% strength in wort.

ARTICLE II

1. The rates of taxation shall be applied uniformly to all breweries.
2. The provisions of the German hkw which relate to:
 - a) the progressive rates of taxation in proportion to the volume of production of each brewery;
 - b) the beer tax concessions applicable to small breweries (Abfindungsbrauereien);
 - c) the war surtax on beer;are abolished.