

Government at the time of the entry into force of the Supplementary Agreement that are applicable to members of a force or of a civilian component or to dependents under the provisions of the NATO Status of Forces Agreement and the Supplementary Agreement and are directly payable by them in accordance with German tax legislation. In general, the list does not include the indirect taxes which might be reflected in the price of goods and services and from which members of a force or of a civilian component or dependents are not exempted. The explanations accompanying some of the taxes contained in the list summarize the circumstances under which these taxes are applicable.

- (d) Tax relief for members of the German Armed Forces and their dependents does not exist under present German law and such relief is not envisaged for the future. Should such tax relief, however, be granted, the Federal Government shall endeavour to extend its application to members of the forces and of the civilian components and to dependents.

## 2. List of German Taxes

### (a) Taxes on Income

Einkommensteuer, Lohnsteuer, Kapitalertragsteuer, Aufsichtsratssteuer, Steuerabzug von Einkünften bei beschränkt Steuerpflichtigen.

Tax is imposed only on internal income, i.e., in general, income earned within the Federal Republic, except emoluments and income paid to members of a force or of a civilian component by the sending State in their capacity as such members.

### (b) Taxes on Property or on Ownership of Property

Vermogensteuer, Grundsteuer, Rentenbankgrundschuldzinsen, Kirchensteuer.

Tax is imposed only with respect to internal property, i.e., in general, property within the Federal Republic, except movable property which is in the Federal Republic for no reason other than that the member of a force or of a civilian component or the dependent is temporarily present in the Federal Republic.

### (c) Tax on Inheritance and Gifts

Erbschaftsteuer.

Tax is imposed only on internal property (within the meaning of sub-paragraph (b) of this paragraph), except movable property which is in the Federal Republic for no reason other than that the member of a force or of a civilian component or the dependent is temporarily present in the Federal Republic, or on the usufruct value of such property acquired by way of inheritance or gift. If the deceased at the time of his death, or the donor at the time the gift was made, had their domicile or habitual residence (within the meaning of the tax laws) in the Federal Republic, the tax will be assessed on the basis of the total value of the inheritance or gift.