

- (iv) upkeep of gardens;
- (v) employment of caretaker.

9. In view of the fact that payment by a force of current public charges on property and of other operating costs may in some cases involve direct payment to the supplier of the services concerned (some of which services are separately payable under German law and are not covered, or are not fully covered, by the current public charges on property) and in other cases reimbursement to the Federal Republic, arrangements shall to the extent necessary be made to make sure that there is no duplication of payment for the same service.

10. The arrangement set forth in sub-paragraph (d) of paragraph 4 of Article 63 and in paragraph 8 of this Section shall not exclude negotiations between the authorities of the force and the local German authorities with a view to obtaining exemption from fees where such services are performed by the force itself instead of by the competent German agencies.

11. As far as accommodation is concerned, the expression "cost of repairs and maintenance" contained in item (i) of sub-paragraph (d) of paragraph 4 of Article 63 shall mean costs arising from the repair and maintenance work referred to in paragraph 4 of Article 48 and in paragraph 6 of the Section of the Protocol of Signature referring to that Article.

12. Compensation payable under the Land Procurement Law (item (i) of sub-paragraph (a) of paragraph 5 of Article 63) includes the payments to be made in the case of procurement by free negotiation, in particular, the purchase price and rental.

Re Article 68

1. (a) If a new German tax, which is created after the entry into force of the Supplementary Agreement and which is not merely an extension of an existing German tax, is 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 is directly payable by them in accordance with German tax legislation, the Federal Government shall, upon request, carefully examine whether and to what extent such tax is to be paid by such persons. In this, the Federal Government shall, in particular, be guided by the endeavour to avoid any burdens on members of a force or of a civilian component or on dependents that appear unjustified in the light of the purpose and the special conditions of their presence in the Federal Republic.
- (b) The same procedure shall apply if any tax existing at the time of the entry into force of the Supplementary Agreement but not contained in the list set forth in paragraph 2 of this Section is applicable to members of a force or of a civilian component or to dependents under the provision of the NATO Status of Forces Agreement and the Supplementary Agreement and is directly payable by them in accordance with German tax legislation.
- (c) The list set forth in paragraph 2 of this Section specifies existing Federal and Land taxes and all other taxes known to the Federal