

**(d) Transfer and Traffic Taxes**

Kapitalverkehrsteuern, Wechselsteuer, Beförderungsteuer, Versicherungssteuer, Grunderwerbsteuer (und Überpreis), Wertzuwachssteuer, Kraftfahrzeugsteuer.

As regards insurance tax, those insurers and authorized representatives shall be deemed to be inland insurers and authorized inland representatives within the meaning of paragraph 2 of Article 68 who have their domicile or seat or head office in the Federal territory.

The vehicle tax for private passenger vehicles shall only be levied on motor vehicles bearing German registration numbers.

**(e) Levies within the scope of "Equalization of Burdens"**

Lastenausgleichsabgaben.

**(f) Taxes on Hunting, Shooting and Fishing**

Jagdsteuer, Fischsteuer.

**(g) Business taxes**

Gewerbesteuer, Umsatzsteuer, Schankerlaubnissteuer, Getränkesteuer, and other taxes which may be applicable to enterprises.

The taxes are imposed where members of a force or of a civilian component, outside their activities as members of a force or of a civilian component, act as enterprisers within the Federal territory. The concept of "enterpriser" (Unternehmer) covers the independent exercise of commercial or professional activities, i.e., any continuous activity designed to realize proceeds (Einnahmen), even if the intention to gain profit is absent. The concept of "turnover" (Umsatz) covers internal deliveries and services rendered within the Federal territory by an enterpriser against remuneration within the framework of his enterprise. against

**Re Article 71**

1. Unless otherwise agreed with the German authorities, the total number of civilian employees within the meaning of Article 56 of the Supplementary Agreement, who, on the entry into force of that Agreement, are permanently employed in sales agencies and clubs serving a force, may not be increased by more than 25 per cent.

2. Non-German non-commercial organizations within the meaning of paragraph 1 of Article 71:

**(a) British organizations:**

(i) Navy, Army and Air Force Institutes (N.A.A.F.I.)

(ii) Malcolm Clubs

(iii) Council for Voluntary Welfare Work (C.V.W.W.) represented by Young Men's Christian Association (Y.M.C.A.)

(iv) Army Kinema Corporation

(v) R.A.F. Cinema Corporation

**(b) Canadian organizations:**

Maple Leaf Services