

Anhang 12

III DBA/Ausländische Besteuerung/Steuerabzug nach § 50a EStG

Anlage 2



THE REPUBLIC OF LIBERIA

Ministry of Finance

Certificate of Compliance

The Ministry of Finance of the Republic of Liberia presents its compliments and has the honor to issue this certificate of compliance:

According to Art. 15 (1, 2) of the Liberian-German Double-Taxation-Agreement, dated 25 November 1970, salaries, wages, and other similar remuneration derived by a resident of Germany in respect of employment shall be taxable only in Liberia if the employment is exercised in Liberia, including Liberian flag ships, and further conditions, as required in paragraph 2, are met. That remuneration is then excluded from taxation in Germany.

It is hereby certified that such remuneration as mentioned above is not subject to taxation in Liberia according to the Internal Revenue Code, Title 36 of the Revenue and Finance Law of the Liberian Code of Laws of 1956 Revised, because employment on board ships under Liberian flag is not deemed to be an inland employment.

Done this _____ day of _____

Minister of Finance, R. L.