

Important Regulations, 1992, on Taxes, Structure, Social Aspects

booklet published by the Federal Ministry for Nutrition, Agriculture, and Forestry (summary)

In addition to its general goals of effective production and protection of the environment, German agriculture now faces the problems of integrating the agricultural sector of the former GDR into a market economy. Under the planned socialist economy, agricultural production units were unrealistically large and overstaffed; therefore they were ineffective and ecologically unsound. Since reunification, most of these "agricultural cooperatives" have been transformed into private farms, smaller cooperatives, or joint-stock companies subject to state regulation.

To assist this difficult transition process, state help is planned in the form of tax laws, supportive measures for individual farms, and social policy for the agricultural sector. Government policy assumes that social needs can best be met if there is a variety of structures in the agricultural sector: production units of different sizes, with different legal bases and forms of enterprise, which can be either primary or secondary sources of income. Thus the government has worked out supportive measures for many different types of production unit.

TAX ADVANTAGES FOR AGRICULTURAL ENTERPRISES

INCOME TAX: individual deductions up to a certain income ceiling

Sales of farms or improvements: no tax on the first 30,000 DM of profits from the sale of a farm; other tax advantages, e.g. for owners over 55 years of age, for re-investment of profits from the sale of land, farm buildings or equipment or agricultural products, etc.

Tax exemptions of 50% for the acquisition of movable farm equipment and 30% for unmovable

Special tax advantages for agricultural enterprises in the West Berlin area and the former GDR, e.g. tax exemptions for 5 years for newly bought farm equipment

Reduced tax contributions by the employer for temporary hired help

The sale of goods or services to other agricultural enterprises is not considered a business as long as the income from it does not exceed one-third of the entire income of the producer.

CORPORATE TAXES:

Agricultural corporations receive a tax exemption up to 30,000 DM for their first year of existence and the following nine assessment periods. Those which provide only services are



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FAX-TRANSMISSION COVER SHEET

TO: ANC STOCKHOLM

Attention: DAVID NKWITSA

Fax No.:

RE: SANGLIE'S POEMS

FROM: EWA

DATE: 13-02-92

NUMBER OF PAGES (including cover sheet)

5

MESSAGE: Dear cde.,

please find attached the "Sankie promise" !

hope you are fine

All the best

P. Cde

exempt from corporate taxes.

The tax amounts to 50% of received income (45% in certain cases), and 36% of distributed dividends before the corporate tax is deducted.

Enterprises which provide only services for agricultural and forestry purposes, or which process agricultural products, are exempt from corporate taxes. Also exempt are cooperatives for animal husbandry, agriculture, and forestry.

There is a trade-tax exemption of 36,000 DM and an exemption of 120,000 DM for commercial capital.

SALES TAXES:

The normal sales tax amounts to 14%, rising to 15% in 1993, but for most agricultural products the reduced sales tax of 7% applies.

LAND TAXES:

Exempt are agricultural enterprises that constitute or include cultural monuments or nature reserves, if their expenses exceed their income and other benefits. Land taxes are reduced for enterprises whose income has decreased by more than 20%.

One-eighteenth of the total value of the enterprise is deductible for the assessment of the property tax. Exempt from property taxes are cooperatives and associations for mutual benefit. Individuals receive a personal exemption of 70,000 DM, and more if they are over 60 years old, handicapped, or own a total property value of less than 150,000 DM.

In the assessment of inheritance and gift taxes, spouses may deduct 250,000 DM, children 90,000 DM each, in addition to personal maintenance deductions. Depending on the closeness of kinship, the inheritance and gift taxes lie between 30% and 70% of the taxable value of the enterprise.

MOTOR VEHICLES TAX:

Farm machinery is exempt from the motor vehicles tax if it is used exclusively for agriculture.

POLICY REGARDING THE STRUCTURE OF THE AGRICULTURAL SECTOR

The FRG's policy in this area is consistent with that of the European Community; its goal is to improve the structure of the agricultural sector and the protection of coastal areas. Here the use of space, planned use of land, and protection of wildlife and the natural environment in general must be taken into account. The unification of the two Germanys has brought with it the difficult task of integrating the agriculture of the 5 new federal states, which has for decades been oriented exclusively toward growth. The government's aim is to restore a system of modernized, family-owned farms in this region, while maintaining equal opportunities for the various forms of agricultural enterprise. The free market will ultimately decide

Interview with Angela Davis in "Humanité", 14 September 1991

H: During the past few months the abolition of apartheid in SA has often been declared. What is the situation really?)

AD: It's true that most of the apartheid laws have been abolished. It's a fact that there have already been many visible changes. There was a time when the blacks were not allowed to come into the city centres, live in hotels, go to restaurants. This is no longer the case. The formerly prohibited residential areas are open to all. But this doesn't mean that all of that is over. It's still very difficult for the blacks to find a flat in the formerly white areas, even if they can afford the rent. They are told that there are no flats to let. There is still the unsolved problem of political rights for the blacks.

H: Isn't it primarily an economic and social type of apartheid?

AD: Yes, certainly, it is the most important one. And this has made the greatest impression on me. I've visited townships in which millions of black people live in terrible conditions that one cannot even imagine. And next to them, a few minutes' drive from the ghettos, there is unbelievable wealth in the city centres. Less than fifteen minutes' drive from Johannesburg is Soweto, where thousands of people are homeless, live in packing crates, without water, without electricity, without sanitary facilities. In Alexander I saw workers' housing that was shocking. Men and women live separately, cooped together in tiny huts. The men's quarters are even dirtier and more dilapidated than the women's. Many of these people come from Zululand. They live there without their wives and children, without any pleasure in life... This is the main recruiting area of Inkatha. It's easy for Inkatha to win over individuals from among these wretched people and to incorporate them into its structure for violent activities.

H: This is the question I wanted to bring up. The violence among blacks at times looks like a war. Many people have fallen victim to it in the past few days during your visit. How can this violence be explained?

AD: First of all, contrary to what is being claimed, it is not inter-ethnic violence. When it was founded, Inkatha was created to support the ANC, which had just been outlawed. But Inkatha gets its main support from Zululand: and Buthelezi, a Zulu chief, has been able to manipulate the organisation and gradually make it into an instrument of his enormous ambitions. He has not hesitated to eliminate Inkatha people who did not agree with him. President de Klerk and the government are using Inkatha to keep apartheid in existence. While they try to give the outside world the impression that they intend to dismantle apartheid and build a new society, they are trying to maintain white supremacy and a minority government by dividing the blacks.

H: So is it the government that is organizing the violence?

AD: Absolutely. It is trying to destroy the ANC or at least to diminish its influence. The police and the security forces are participating in this attempt. I've seen it with my own eyes. I

which type of enterprise will be more effective.

Plans for attaining this goal will be formulated for each year jointly by the federal government and the 16 state governments. The basic plan for 1992 was agreed upon on 5 December 1991. It will be implemented by the state governments. Generally 60% will be financed by the federal government and the rest by the states. It includes general measures as well as measures benefiting individual enterprises. The general measures include preliminary plans for the structure of the agricultural sector, measures for clearing land, for voluntary trade of land, for modernizing villages and managing water resources, and for improving the market structure.

The basic measures for promoting individual enterprises will vary somewhat from one state to another, and the state bureaus of agriculture will distribute information and process applications. In addition to the current basic plan, there are also special measures valid for the economic year starting in June 1991, which include premiums for letting land lie fallow, etc. and are being financed 70% by the federal government and 30% by the states.

PROGRAMME TO PROMOTE INVESTMENT IN INDIVIDUAL ENTERPRISES

- to improve production, making necessary changes;
- to decrease production costs, improve working conditions, and save energy;
- to promote direct marketing and the leisure sector;
- to improve environmental and wildlife protection;
- to buy machines for ecologically sound planting methods;
- to improve the natural conditions for planting;
- to cover the costs of planning improvements of the enterprise and the fees of architects, engineers and caretakers.

Measures include government loans (at 1% interest and 3.5% repayment) for buildings and improvements amounting to a maximum of 180,000 DM per enterprise; reductions of 4% to 6% of the interest for loans up to 286,000 DM per enterprise; subsidies for animal husbandry amounting to a maximum of 30,000 DM; subsidies for farms newly established by ethnic-German emigrants amounting to a maximum of 70,000 DM; subsidies for the planting of protective ground cover amounting to a maximum of 60% of the costs. The owner of the enterprise must pay at least 10% of the expenses of such investments.

THE RE-ESTABLISHMENT AND MODERNIZATION OF FAMILY FARMS (this measure is limited to the new federal states)

These measures are also aimed at improving or stabilizing the agriculture-related income of the owners. The measures include the promotion of investments aimed at improving these farms' competitiveness, saving energy, expanding the leisure sector, and protecting wildlife and the environment. Subsidies will also be granted for the initial purchase of machinery and equipment and certain types of farm animals, for investments aimed at the protection of wildlife and the environment, and for planning costs.

sozialen Strukturen, die diese stereotypen Zuschreibungen von Menschlichkeit zulassen. Annette Kolodney stellt zu Recht fest: "It is only our politics that initiates our awareness of the need for critical stances in the first place".⁴⁰

For the establishment of a family farm, the owner, if he is under 55 years of age, will receive a one-time subsidy amounting to a maximum of 23,500 DM. There are additional subsidies, government loans (at 1% interest and 2% repayment), and reductions of interest rates by up to 5% for other loans for the purchase of land or for improvements, loan guarantees etc.

ASSISTANCE FOR THE RE-STRUCTURING OF AGRICULTURAL ENTERPRISES

This is aimed primarily at the creation of new agricultural cooperatives and joint-stock companies, and the re-structuring of former cooperatives. To this end, subsidies will be granted for business investments, planning costs for re-structuring and development, and caretaker fees. Business investments include measures to increase efficiency by increasing worker productivity and reducing production costs, and to improve the ecological soundness of the enterprise and protect wildlife.

Measures include interest subsidies of 5% or 6 % for up to 90% of the total eligible investment. In some cases, initial subsidies of up to 25% can be granted. Up to 60% of the costs of protective ground cover will be subsidized, etc.

AGRICULTURAL LOAN PROGRAMME

This includes subsidies for investment in the improvement of production and changes in production, reduction of production costs, improving working conditions, saving energy, direct marketing, expanding the leisure sector, building homes, and protecting wildlife and the environment. In the 5 new federal states, there will also be subsidies for the restoration of an agricultural enterprise for supplementary income and the restoration of vineyards.

Measures include interest subsidies of up to 3% (5% in disadvantaged areas) for loans of up to 143,000 DM and, in the new states, subsidies of up to 40% for investments of up to 30,000 DM for housing.

SUBSIDIES FOR INVESTMENTS FOR ENERGY SAVING AND CONVERSION TO DIFFERENT ENERGY SOURCES

The purpose is to encourage the use of alternative and cheaper types of energy, as well as protecting the environment. Subsidies are planned for insulation of buildings, better heat regulation, modernization of heating systems, recycling of heat, solar energy, biomass and wind energy, and the renovation of small-scale equipment for producing water power. Another goal is conversion from the burning of soft coal to more ecologically sound forms of energy, and the installation of smoke filters etc. in already existing energy-production plants.

Subsidies of up to 40% will be granted for building installations for solar, biomass, and wind energy, and for renovating water-power equipment. Other measures will receive subsidies up to 30%.

pected honeymoon on the outside because of a paperwork mix-up.

"It was a dream come true," Mrs Reichard said. "The Lord was giving us a week. I

German women MPs visit SA

SIX senior women parliamentarians will arrive in South Africa this morning for an eight-day visit to conduct a study on women here, says German Embassy spokesman, Mr Michael Schmunck.

"They are coming to study the role of women in South Africa after apartheid, he said. They will talk to women across the board and find out what Germany can do to help."

After their arrival, they will visit former Member of Parliament, Mrs Helen Suzman at her home in Johannesburg. They will then go to Baragwanath Hospital in Soweto and visit the maternity ward, the children's cancer ward and the emergency ward.

This afternoon they will visit members of the ANC Women's League, including ANCWL leader, Mrs Getrude Shope, and Mrs Albertina Sisulu. After that, the women will go to Pretoria, where they will meet the Health Minister, Mrs Rina Venter.

A day-visit to Lebowa with Operation Hunger is planned for later this week. — Sapa.

The two were wed on June 26 in Lancaster County Jail, where Reichard was in custody on a fugitive-from-justice charge from Cape Girardeau, Missouri, for allegedly violating probation.

Just hours after the wedding, he was released because of the mix-up. The mistake was discovered seven days later. The sheriff's office contacted Reichard, who returned to custody voluntarily and went back to Missouri on July 3 to face the charge. — Sapa-AP.

dent, Mr Lucas Mangope, to request permission for the ANC delegation to visit the prisoners.

Once the ANC delegation had managed to obtain Mr Mangope's permission to see the hunger strikers, they drove to the clinic, accompanied by Mr Wessels.

However, the problems for the visitors were not over. Bophuthatswana policemen at the clinic gates barred the way, claiming they needed to see written permission.

Mr Wessels insisted President Mangope had agreed to the visit.

— Sapa.

ment and the police could not ensure protection then people had the right to defend themselves.

Mrs Constance Sotsu, her daughter, Margaret and grandson, Goodwill Sotsu (4), were gunned down by a group of gunmen. Two of Mr Sotsu's sons, Vuyani and Vusi were seriously injured during the attack and are still being treated at the nearby Sebokeng Hospital.

At the time of the attack Mrs Sotsu's husband, Ernest, was in Durban where he attended the ANC conference.

Mr Kasrils, who is also a member of the SACP

and "future president of the country", Mr Nelson Mandela, had made it clear that if the violence did not stop the negotiation process would be threatened.

"If De Klerk wants a peaceful solution to the problems of this country he must control the vigilants, the AWB and the government's allies.

Regional secretary of the local Cosatu branch, Mr Zwelinzuma Vavi, said the community "places these three deaths squarely on the shoulders of Iskor and the SA Police. The latter were asked to protect the lives of Ernest Sotsu and his family".

jobs, houses and land to the people in rural areas. Only an ANC government can end the violence and bring about peace and property," he added.

He was inspired to find that the people of Boipatong were not intimidated, or that their spirits were not broken by the murder and said that a future ANC government in South Africa would be "a monument and memorial to those that were killed".

"Let's say goodbye to the dead and pledge never to give up the struggle before the ANC becomes the new government and rules the country," he added.

morning.

Police spokesman, captain Piet van Deventer, said Mr Frederick Johannes Vorster (47) was fatally stabbed in the neck, back and hands by three men with firearms and knives while he was on duty at Dantex Explosives, in Florida, just after midnight.

Mr Vorster was apparently sitting in the control room on the premises with two colleagues, Mr Shadrack Moletsane (32) and Mr Haman Matiking (42), when the killers burst into the room.

After forcing Mr Vorster outside, the suspects fired three shots through the windows of the control room.

They then re-entered the control room and used Mr Vorster's keys to open the safe, from which they removed R160 in cash.

After robbing Mr Moletsane and Mr Matiking of three .38 Special revolvers and a shotgun valued at R3 700, the robbers fled in Mr Vorster's red Colt Galant, registration number CMH 021T.

Mr Moletsane and Mr Matiking then found Mr Vorster lying dead outside.

No arrests have yet been made.

Quake rocks Pakistan

PESHAWAR. — A strong earthquake rocked Pakistan for nearly a minute yesterday, rattling windows and doors, shaking buildings and causing panic. There were no immediate reports of casualties. — Sapa.

ANC not to name its Communist leaders

THE African National Congress (ANC) on Saturday defended its alliance with the South African Communist Party (SACP) and refused to name Communists in its leadership.

Addressing a media conference, ANC deputy president Mr Walter Sisulu said the organisation had a unique and historic alliance with the SACP.

Mr Sisulu warned journalists to be wary of making an issue of how many Communists were elected into the ANC national executive committee and rather concentrate on positive aspects emerging from the ANC national conference.

NEC member Mr Popo Molefe said "the ANC was a liberation move-

ment uniting under its aegis people from different class, ideological and religious backgrounds and Communists were among others".

He said it was strange that the media was not interested in how many Christians or Muslims were on the ANC leadership.

ANC general secretary Mr Cyril Ramaphosa said the organisation would hold a policy conference within six months at which guidelines on issues such as health, education, the economy, and land would be further debated and policy adopted.

"Delegates endorsed the course chosen by the ANC leadership to explore the course of a peaceful transition from

minority rule to democracy and passed a resolution vesting the NEC with discretionary powers," said Mr Ramaphosa.

He said the building of a strong grassroots-based ANC was the important part of the entire peace process and blamed violence in the country as a factor militating against organisation building.

Mr Ramaphosa said that while the ANC endorsed the peace initiatives by religious and business leaders, the organisation reasserted its right to self-defence.

The NEC was instructed to ensure the ANC self-defence programme was put into action without delay, he added. — Sapa.

ANC will keep training MK outside SA

THE African National Congress (ANC) said on Saturday it would continue to train its armed wing outside South Africa "as an indispensable force for the defence of our people."

Summarising last week's results of its first full-scale annual conference inside South Africa in 30 years, the ANC said in a statement that the 2244 delegates "charted the path to a united, non-racial, non-sexist and democratic South Africa".

"As long as the threat of repression looms over the democratic forces, the ANC would be remiss in its duties if it did not maintain its underground structures and Umkhonto we Sizwe (the armed wing Spear of the Nation) as an indispensable force for the defence of our people," it said.

The ANC agreed in talks with President De Klerk last year to suspend the armed struggle, but declined to disband its army or to surrender weapons hidden inside South Africa.

Delegates to the conference in Durban last week instructed Umkhonto we Sizwe (MK) to continue to recruit and train young South Africans at bases established in Tanzania and other African countries during the ANC's 30 years in exile. — Sapa-Reuters.

SUBSIDIES FOR YOUNG FARMERS

An initial premium of up to 15,000 DM will be paid when a young farmer (under the age of 40) establishes a farm as his primary source of income. For the next 5 years he can apply for annual subsidies in the form of 5% of the loans he has taken out, in addition to interest reductions through other measures, or a 1% additional reduction of the interest.

ADJUSTMENT ASSISTANCE FOR OLDER AGRICULTURAL WORKERS

Agricultural workers over the age of 50 who leave their jobs because of the enterprises' adjustments to market requirements or because of efficiency measures will receive a monthly "adjustment assistance" payment if they are not receiving a pension or other form of social security, and if they become unemployed or take a job in the non-agricultural sector. This will amount to between 200 and 500 DM per month (less in the new federal states).

ASSISTANCE FOR RE-TRAINING

Subsidies will be given for re-training programmes for farmers who restructure their enterprises so as to require fewer workers, so that they can re-train for jobs providing additional sources of income. In the old federal states, this will amount to 850 DM per month, in the new states 510 DM, with increases of 150 DM/90 DM for each child in the family.

PROMOTION OF AGRICULTURAL ENTERPRISES IN DISADVANTAGED AREAS

In mountainous areas and disadvantaged agricultural areas, farmers will receive a subsidy amounting to 55 - 240 DM per hectare; the amount of the subsidy will be set by the individual states. Subsidies for investments in individual enterprises will be increased: interest will be reduced by up to 6% for re-establishing family farms or the economic re-structuring of agricultural enterprises, etc..

REFORESTATION MEASURES AND OTHER FORESTRY INVESTMENTS

One-time subsidies (up to 80% of the costs) for preparatory work, first-time forestation, the care of young trees, replanting new growth that was unproductive or incorrectly situated, improving the structure of new growth, creating borders between forest and cultivated land, and planting protective ground cover and bushes. There will be additional subsidies for measures to counter environmental damage to forests: soil protection, fertilization (to reduce acid content), improving the structure of new growth (varying the types of trees), and re-forestation of areas subject to environmental damage. The clearing of new forest roads,

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Isolationism In U.S. Limits Foreign Policy

By David Hoffman

Washington Post Service

WASHINGTON — Domestic economic strains and the inward-looking mood of American voters are limiting the reach of U.S. foreign policy just as the rest of the globe is looking to the United States for leadership, according to diplomats, policymakers and political analysts.

In some cases, the Bush administration and Congress are unable to meet overseas commitments made months and sometimes years ago. Among these are commitments to the UN peacekeeping forces and the International Monetary Fund.

The isolationist mood in public opinion also has undercut support in Congress for U.S.-backed loan guarantees for Israel.

And, despite what Secretary of State James A. Baker 3d has described as a "once in a century" opportunity to build a free-market democracy in Russia, the United States has not been able to provide much in the way of new financial commitments.

At the same time, many foreign policy initiatives have been repackaged to emphasize benefits for political constituencies at home — such as helping farmers sell grain to the former Soviet republics — rather than the benefits of a U.S. global role.

Foreign aid has never enjoyed widespread American popular support, but in this election year, political leaders and presidential candidates in both parties have been particularly loath to speak out for an expanded U.S. role overseas.

A year ago, Mr. Bush had planned to run for reelection based on his foreign policy strengths. But the surprise election last autumn of Senator Harris Wofford, Democrat of Pennsylvania, who campaigned on a theme of "it's time to take care of our own," forced Mr. Bush to shift direction, as has the conservative commentator Patrick J. Buchanan's challenge in the primaries. Polls suggest that Mr. Bush has reaped less reward than expected for having led an international coalition into war against Iraq.

In television network exit polls conducted by Voter Research and Surveys of New York, New Hampshire Republican primary voters who were asked what influenced their decisions overwhelmingly chose domestic issues, with only 7 percent picking the Gulf War. A similar pattern was evident in polling of Republican voters after recent primaries in Maryland, Colorado and Georgia.

"The reality is that for the next three months, Patrick Buchanan is going to be president of the United States," said Representative David R. Nagle, a Democrat of Iowa. "The White House isn't going to



Foreign Minister Raffi Hovhannissyan

North Korea

Compiled by Our Staff

WASHINGTON — A North Korean ship believed to be carrying Scud missiles to Iran and perhaps Syria has been intercepted and slipped into an Iranian port, U.S. officials said Tuesday.

"We did not encounter the ship," a Defense Department spokesman said. "I can't say precisely when it was intercepted."

"We were certainly looking for it, but we never found it."

Mr. Williams said the cargo ship arrived Monday at the southern port of Bandar Abbas in the Strait of Hormuz.

He disclosed that a second frigate, the USS *Meade*, was in the area and challenged Tuesday by a U.S. Navy ship. The ship was not allowed to proceed after it was determined it consisted of steel and drilling materials. Mr. Williams declined to say

preparatory work, and maintenance of already existing forest roads will also receive one-time subsidies, up to 70% of the costs.

For farmers who have planted trees on former agricultural land, an annual premium will be paid for up to 20 years (up to 500 DM per hectare) to offset loss of agricultural income.

SOCIAL POLICY

German social-security policy goes back to the nineteenth century. Its primary pillars are social security, health insurance, a guaranteed pension, accident insurance, and unemployment insurance. Since the founding of the FRG, this country has created, within the framework of a socially responsible market economy, one of the best social-security systems in the world. One of its advantages is its differentiated structure, which includes several sectors.

A major feature is the distribution of different degrees of liability among different insurance providers. A further differentiatization within the different types of insurance providers ensures that the needs of different social groups are optimally met. This differentiated structure has made it possible to create and update a special system of social security for independent farmers and their families.

The social-security system in the former GDR developed in an entirely different way. In accordance with the centrally controlled planned economy, the social-security system - which there too was originally varied in structure and self-administered - was replaced with a state-administered homogeneous system.

In the course of creating a new unified state, it was therefore necessary not only to introduce a socially responsible market economy in the former GDR, but also to create a comprehensive "safety net" of social security. This was done in stages. The first step was made on the basis of the state treaty which created a unified currency, economic system, and social system: a social-security system divided into several sectors was restored. Thus a substantial part of the FRG laws on social affairs went into effect for both Germanys on 1 January 1991. This was supplemented by the law on a transitional period for pensions, which went into effect on 1 January 1992.

The state's special social-security policy for the agricultural worker/farm owner includes measures to support structural changes and state financial participation in social-security schemes. The goals of this special policy include not only the areas of social policy but also agricultural policy and the promotion of changes in the economic structure. The use of state funds is aimed at relieving active farmers of the burden of social-security payments and thus improving their income; funding is distributed selectively between the different types of enterprise so as to give more support to those with lower income.

EINLADUNG

Klassenvorspiel

2. April
1992

18⁰⁰h

MUSIK AUS
ALLER WELT

es musizieren
Kinder der Klasse
Maria Theresianer

Genovevstr.
Raum 7

In 1992 the state will spend ca. 6.1 billion DM on social-security schemes for the agricultural sector; a farmer who takes advantage of all the schemes for which he is eligible will be relieved of more than 1,000 DM per month in individual contributions.

For the new federal states (the former GDR), a new professional association for agricultural workers and a new health-insurance bureau were established. The professional association received starting funds amounting to 70 million DM in 1991 for its accident-insurance scheme. Health insurance, however, is financed throughout the entire FRG by means of the insured persons' monthly payments. So far, no attempt has been made to harmonize pension insurance in the new federal states with general FRG regulations, because the equal pension system of the former GDR provides full pension security, even though the sums involved are modest, and because the harmonization process would be a complex one.

The process of restructuring agriculture in the former GDR is taking place abruptly and fairly rapidly. Before unification, about 850,000 workers were engaged in agriculture and forestry. This number has drastically decreased. Old jobs are disappearing faster than new ones can be created. Because non-urban land in the former GDR was almost exclusively used for agriculture, there have been few alternative jobs available. Therefore assistance programmes have been started to help ease the social burdens of economic restructuring:

- new regulations permit members of the professional organization for agricultural workers to take jobs as employees and thus remain eligible for unemployment compensation;
- to further relieve the burden on the labour market, a transitional (early-retirement) programme of monthly financial compensation for older farm workers (from age 55 on) was instituted; about 206,500 persons are receiving this compensation;
- financial compensation (in the form of unemployment compensation) was also granted to formerly self-employed farmers who have had to give up their farms because of restructuring measures;
- older workers (from age 50 on) who must seek work in the non-agricultural sector can receive financial support for a transitional period;
- unemployed farm workers who are trying to build up an independent agricultural enterprise, and who fulfill certain requirements, are eligible for financial support for a transitional period.

In addition to these measures, the federal government has launched a 2-year programme, "Cooperative Upswing Programme for the East", which will receive 24 billion DM in 1991 and 1992. Its aim is to promote investment and jobs in the new federal states, and it will

korrekt

VEREIN DER FREUNDE UND FÖRDERER DER RHEINISCHEN MUSIKSCHULE DER STADT KÖLN E. V.

DER ERSTE VORSITZENDE

5000 Köln 30 Jan. 1992
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Sehr verehrte, liebe Eltern,

vor nunmehr zehn Jahren bin ich als Staatssekretär des Finanzministeriums NRW gebeten worden, den Vorsitz des Fördervereins der Rheinischen Musikschule der Stadt Köln zu übernehmen. Ich habe diese Aufgabe deshalb gern übernommen, weil die Rheinische Musikschule mit einer großen Zahl sehr engagierter Lehrkräfte eine außerordentlich wichtige kulturelle Arbeit mit großem Erfolg bewältigt.

Unser Förderverein hat die sechstausend Schülerinnen und Schüler der Rheinischen Musikschule in den vergangenen Jahren mit beachtlichen finanziellen Mitteln unterstützen können. Zum Beispiel wurden zahlreiche Instrumente angeschafft und Ensemblereisen sowie Konzerte gefördert.

Leider ist auch die Rheinische Musikschule von Sparmaßnahmen der Stadt Köln betroffen. Gleichzeitig wird es immer schwieriger, Sponsoren und Spender zu finden, die dem gemeinnützigen Förderverein neben den geringen Einnahmen aus Mitgliedsbeiträgen weitere Gelder zuwenden.

Diese Entwicklung bereitet nicht nur mir sondern auch der Leitung der Rheinischen Musikschule und den Lehrkräften große Sorge, weil durch die Sparmaßnahmen das Lehrangebot verringert wird, sodaß letztlich auch Fachbereiche der Rheinischen Musikschule gefährdet sein könnten.

Deshalb möchten wir den Förderverein zahlenmäßig vergrößern, damit er auch ein größeres politisches Gewicht bekommt. Natürlich würde auch das Beitragsaufkommen trotz des niedrigen Mindestbeitrags von jährlich DM 20,- die finanzielle Kraft des Fördervereins im Interesse der Schülerinnen und Schüler stärken.

Deshalb möchte ich Sie als Eltern einladen, Mitglied unseres Vereins zu werden. Ich bitte Sie herzlich, die beigefügte Beitrittserklärung auszufüllen und an die Rheinische Musikschule zurückzuschicken.

Mit freundlichen Grüßen



Anlage: Faltblatt Förderverein
Beitrittserklärung

focus on local-level investment, job-creation schemes, the support of investments by private enterprise, promotional schemes for the economy at the regional level, assistance to the shipbuilding industry, environmental-protection measures, housing construction and urban improvements, and investments in transportation and higher education.

Of these funds, 5.2 billion DM are available for job-creation schemes in agriculture, which will be coordinated with efforts to improve the economic structure of the agricultural sector. These schemes include:

- renovation and development of villages
- improvement of agricultural land
- repairing damage to the environment
- care of the landscape
- tourism
- maintenance and protection of forests
- road construction in agricultural and forest areas.

Working people in the FRG are extensively protected against the vicissitudes of life by means of the statutory social-security system. However, because of the differentiated social-security system, there are differences between the type of social security received by a given individual, the extent of his coverage, and the type and amount of the financial contributions he/she must pay. Here, the legal constitution of the enterprise he/she works for is irrelevant, because social security is provided to individuals, not enterprises. Thus different workers within a single enterprise may be affected by different social-security regulations.

FORMS OF AGRICULTURAL ENTERPRISE

In the "old" FRG, the family farm has been the primary form of agricultural enterprise. In the new federal states, many family farms have been set up as a result of economic restructuring. But land owners and former members of agricultural production cooperatives can also legally constitute their agricultural enterprises in other ways. A list of the most common ways follows. It is important that, before choosing one, the decision-makers seek individual counseling and consider all of the important factors such as liquidity of assets, the options for financing and eligibility for subsidies, taxes, legal liability, etc..

ENTERPRISES OWNED/ADMINISTERED BY NATURAL PERSONS:

1. Family farms: Here, both the administration and the work are carried out by the owner and his/her family members. Basically they can make their own business decisions and bear full liability for professional risks (honoring contracts etc.) Thus they have a high credit rating when they must seek financing for their investments or for bridging periods of low liquidity. The aim of

- 6/1
- o Calculation of the position ~~in Bezug auf~~ ~~relating to~~ ~~including~~ ~~with~~ limiting contours ~~based on~~ ~~to~~ ~~IN, ON, OUT criteria~~ ~~selection according to~~ ~~the criteria IN, ON, OUT~~ ~~Grenzlagen~~
 - o 3D-interpolation of the boundary positions ~~KK~~

. EXAPT 3D - PATH

for the machining of surfaces in the manufacture of moulds and dies

- o ~~rastering~~ ^{gridding} of curved surfaces
- o execution of ~~any~~ optional tool paths on surfaces
- o automatic tolerance surveillance of ~~mit~~
- o delimitation ~~with/by~~ ^{mit} means of windows ~~through~~
- o limitation ~~by means of~~ ^{by means of} contours at isles and boundaries ~~an~~
- o automatic avoidance of obstacles
- o meandering

o generation of equidistant surfaces

o determination of ^{perpendiculars} normals to the surface and tool paths

. EXAPT 3D - PLOT3D

- o ~~representation~~ for graphic display of geometric objects in the 3D area ~~display~~ ~~verschiedenen~~ ~~Ausschnitten~~
- o Reading of graphic objects and ~~representation~~ in different views and windows ~~into~~
- o reading and linking of different objects to ~~form~~ ^{into} groups of objects

. EXAPT 3D-Kollis

Examination and correction of tool paths on curved surfaces ~~regarding~~ ^{for} collision in the ~~collision in~~

- 1 ~~area of protected zones~~
- 2 protected areas

. EXAPT 3D - MACRO

Extensive ~~MACRO catalogue~~ ^{catalogue of MACROs} ~~for the solution of a number of~~ ^{zahlreichen} complex geometric and technological tasks

6a Options

.... according to ~~procedure~~
for merging of individual/single/separate surfaces ~~on~~ a definable strategy

POCKET

Automatic determination of machining ~~layers~~ ^{levels} and machining

?

these enterprises is to gain a consistent profit. From these profits, the hired help will be paid, professional risks will be covered, and a gain in individual capital will be realized, which can then be spent, saved, or reinvested.

2. Cooperatives of individuals (small cooperatives): These are small cooperative enterprises such as father-son enterprises or cooperatives for the sharing of machines or equipment. They require a good relationship of trust between the members, and need at least two founding members. The number of members should be limited in order to keep administrative tasks relatively simple. Small cooperatives are generally formed in order to:

- share the professional risks more effectively
- ensure the liquidity of assets and improve credit rating
- strengthen the cooperative's market position when buying materials for the cooperative or selling its products
- prepare for later inheritance of the enterprise.

2.1 Statutory cooperative: This is the most common type of agricultural cooperative, and the most appropriate to its needs. Its main characteristics are:

- shared administration (this must be specified in the bylaws)
- distribution of profits and losses through shares (according to the bylaws)
- unrestricted personal liability of the individual member for his share of the cooperative's debts (this results in a high credit rating for the cooperative)
- full eligibility for state subsidy programmes
- taxation according to the same regulations that apply to family farms
- relatively simple procedure for setting up a cooperative and freedom to write the bylaws according to the members' wishes.

2.2 Limited cooperative: This is a special form of association between persons, and as a rule it has a larger number of members. These members fall into several categories which have different forms of legal liability and business authority:

- complementary members, who have unrestricted legal liability and are authorized to make business decisions (active members)
- limited members, whose legal liability is limited to the amount they have invested in the enterprise (which is specified in the bylaws) and whose rights are limited to receiving information and receiving the annual financial report (passive members). Profits are distributed according to the individuals' respective shares of the investment capital. This form of cooperative combines aspects of the small cooperative (the active members) with elements of the joint-stock company (limited members).

Paredé, le 13-1-89

Dr. Wilhelm Brauer

Cher monsieur

L'Echange n° 9 annonce l'organisation d'un concours pour le meilleur article sur le 2^e Programme Anti-Pauvreté.

J'ai exercé, jusqu'en Août 1988, la représentation de l'Etat Portugais auprès du groupe consultatif de lutte contre la pauvreté et j'ai participé aux travaux de plusieurs séminaires organisés par la "clearing house".

Malgré ma retraite, je continue très intéressé et actif en tout ce qui concerne la politique sociale.

Est-ce que je me trouve en conditions de concourir, en qualité d'animateur?

Je resterais très reconnaissant par une réponse, le plus tôt possible, parce que j'ai déjà préparé un article sur les nouvelles façons de combattre la pauvreté.

Je vous prie, monsieur, d'agréer l'expression de mes meilleures salutations.

Fernando Nascimento

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The limited cooperative and the open trade cooperative are the primary legal forms used when setting up trade enterprises.

ENTERPRISES OF LEGAL PERSONS (as opposed to natural persons)

1. Joint-stock companies

1.1 Limited joint-stock company (GmbH/Ltd.)

The legal basis is the law on limited joint-stock companies. The essential conditions are: one or more founding members, a notarized set of company bylaws, and registration in the official list of authorized trading companies, with the name and headquarters of the firm and the amount of its investment capital (the minimum is 50,000 DM). The company must have at least one director, who does not have to be a stockholder.

The basic advantages of the joint-stock company are:

- the individual stockholder has only a limited financial liability for the company's assets
- a high degree of business flexibility, because the company's director acts on behalf of the stockholders.

1.2. Stock company (This is not dealt with in the brochure.)

2. Registered company

The legal basis is the Law on Registered Companies. The basic features are:

- there must be at least 7 founding members
- bylaws must be passed and administrative organs must be elected, i.e.
 - * an executive committee with at least 2 members (to administer the company)
 - * a board of overseers with at least 3 members (to supervise the executive committee)
- registration in the official list of companies
- the company is obligated to submit to regular audits by an auditing organization
- changes of the membership must be permitted
- members are legally liable primarily for the assets of the company, but the bylaws may obligate them to accept additional legal responsibilities.

The profits are distributed to the stockholders, but these are subject to income taxes, which include the corporation tax and the capital-gains tax.

5/1 ~~Because of~~ ^{Frage} ~~Owing to the shop floor-specific configuration options, the high functionality and the company-specific~~ ⁷⁴ ~~represents~~ ^{Rahmenorganisation} ~~open system concept, the EXA³FDO System constitutes an efficient NC framework organization~~ ~~not only for the EXAPT NC organization, but also for other types of NC application~~ ~~(nicht-EXAPT-Systeme, manuelle NC-Programmierung, Werkstattprogrammierung etc.)~~ ~~(non-EXAPT Systems, manual NC programming, shop-floor programming etc.)~~

~~Application ADVANTAGES~~

Advantages of Application

- ~~standard~~ uniform and centralized management of all NC-~~close~~ ^{related} manufacturing data
- direct ^{Auskunftsbereitschaft} ~~delivery of information~~ on the data inventory
- integratability into CIM components ^{information provider}

INPUT INTERFACES

Takeover

(~~Import~~ into the EXA-FDO Databank):

- corrected/optimized NC programmes from the shop floor
- NC data ^{aus from} ~~of~~ existing EXAPT NC archives
- Postprocessor output data ^{in accordance with} ~~according to~~ EXAPT ^{Vereinbarung} ~~conventions~~ ^{agreement} ~~????~~
- Correction-Switch programs
- NC subprograms

5a

Output Interfaces

(Export ~~of~~ ^{from} the EXA-FDO Databank)

- direct access of the EXAPT-DNC System to the EXA-FDO data inventory
- sequential and standardized interfaces for DNC systems and production-supervising system from ~~fremder Hersteller~~ other vendors
- Set-up plans for manufacturing facilities in the form of lists or as data interfaces
- ~~Manufacturing facilities set-up plans~~ that can be processed further

Hardware and Software ~~Prerequisites~~ Requirements

- DEC/VAX-computer with VMS operating system
- VAX/RDB databank
- Anschlußtreiber für VT200
- ~~Mask/terminal driver~~ for VT200 upward-compatible CRT-screens

Sichten auf den Datenbestand [?]

Funktionsauslösung

Übersichtslisten

Kopfdaten und Kenngrößen ^{fr}

Daten und Programe

Beispiel einer Dialogführung

in der EXAPT Fertigungsdatenorganisation EXA-FDO

Viewing ^{of the data inventory}

Function-triggering ^{of functions}

Overview lists

Heading data and characteristics ^{fr}

Data and programs

Example of dialogue guidance ~~in~~ within the

EXAPT Production-Data

Organization of ~~P₀~~ EXA-FDO