BELGIQUE ET FRANCE

Convention pour éviter les doubles impositions en ce qui concerne la circulation des automobiles, additionnelle à la Convention du 16 mai 1931, avec protocole final. Signés à Paris, le 23 décembre 1931.

BELGIUM AND FRANCE


French official text communicated by the Belgian Minister for Foreign Affairs. The registration of this Convention took place March 17, 1933.

His Majesty the King of the Belgians and the President of the French Republic,
Being desirous of facilitating the movements of motor vehicles in the territory of their respective countries and of avoiding, in this connection, the duplication of fiscal charges, have decided to supplement by an additional Convention the Convention signed by the High Contracting Parties on May 16, 1931, and for this purpose have appointed as their Plenipotentiaries:

His Majesty the King of the Belgians:
M. Rodolphe Putman, Acting Director General of Direct Taxation, and
M. Fernand Lavers, Director at the Ministry for Foreign Affairs;

The President of the French Republic:
M. Marcel Borduge, Former Counsellor of State, Director General hors-cadres at the Finance Ministry;
M. Pierre Chaudun, Counsellor of State, Director General of Customs;
M. Erik Haguennin, Director General of Indirect Taxation; and
M. Henri Deroy, Director in charge of the Supervision of Financial Administration and Commitments;

Who, having exchanged their full powers, found in good and due form, have mutually agreed upon the following provisions:

I. FRONTIER REGULATIONS.

Article 1.

§ 1. — For the purpose of the present Convention, the territory included between the Franco-Belgian frontier and an imaginary line traced on either side of the said frontier at a distance of approximately ten kilometres as the crow flies shall be known respectively as the "Belgian frontier Zone" and the "French Frontier Zone."

1 Traduction. — Translation.

1 Traduit par le Secrétariat de la Société des Nations, à titre d'information. 1 Translated by the Secretariat of the League of Nations, for information.

The exchange of ratifications took place at Brussels, January 31, 1933.

This Convention was registered with the Secretariat on October 9, 1933, under Number 3274, and will be published later in this Series.
§ 2. — Should this imaginary line pass through an agglomeration of dwellings such agglomeration shall be included in the Zone in its entirety.

§ 3. — A list of the localities included in each Zone shall be drawn up after agreement between the respective Governments. Such list may be modified by mutual consent between the two Governments.

Article 2.

§ 1. — Subject to compliance with the road traffic regulations and Customs legislation, the driving of motor vehicles shall be permitted in either of the frontier Zones free of all taxes or charges payable in such Zones by persons driving or possessing motor vehicles, provided that the frontier permit hereinafter prescribed be always carried. Such exemption shall not extend to consumption taxes or charges, nor to toll dues or other similar charges.

§ 2. — It is hereby expressly provided that the frontier regulations laid down in the present Convention shall not apply to motor vehicles engaged in transporting passengers or goods for hire.

Article 3.

§ 1. — The introduction of the frontier permit shall be subject to the maintenance at the same level in Belgium and France of all taxes levied on behalf of the State upon motor vehicles for which the aforesaid driving certificate is required.

§ 2. — Should either of the States introduce a lower rate of taxation, it shall be required to collect a surtax on its own behalf on all vehicles in respect of which an application is made for the issue of a frontier permit, in such a way as to maintain taxation in the two Zones at equivalent levels in terms of their gold value, subject to a margin or variation of ten per cent above and below.

§ 3. — Frontier permits shall be refused to all applicants pending fulfilment of the condition laid down in the two preceding paragraphs.

Article 4.

§ 1. — The frontier permit shall indicate in accordance with the particulars supplied by the applicant and verified by the competent authority:

The surname, Christian names, occupation, residence or place of business of the owner of the vehicle;

The characteristics of the vehicle (registration number, make, type, horse-power, number of chassis, number of motor);

The place and date of issue of the permit.

§ 2. — The frontier permit shall be valid for six months as from the date of issue and may be renewed indefinitely for further periods of the same length.

§ 3. — The aforesaid driving certificate shall be issued, in France, by the Administration of Indirect Taxation and in Belgium, by the Administration of Direct Taxation, on payment of a fixed charge of five francs plus the price of the stamp, if any.

§ 4. — Whenever the frontier permit is renewed, proof of registration and payment of taxes shall again be required, and the same fixed charge shall be collected, plus the cost of the stamp, if any.

§ 5. — In case of loss of a frontier permit, a duplicate may be issued in accordance with the procedure described in the foregoing paragraph.

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Article 5.

Frontier permits shall only be issued, on application, to owners of motor vehicles having resided or possessed a place of business in either the Belgian or French frontier Zone for more than three months, the place of issue being the office responsible for the area in which is situated their residence or place of business; provided always that they furnish evidence that their vehicles are not used for transporting passengers or goods for hire, and have been registered and taxed in the territory in which the owners themselves have their residence or place of business.

Article 6.

§ 1. — If the owner of a frontier permit replaces his motor conveyance by another vehicle, or if the registration number of his vehicle is altered, the said permit shall ipso facto cease to be valid and shall be renewed in the manner prescribed in the present Convention.

§ 2. — The frontier permit shall also cease to be valid as soon as the holder disposes of his car to a third person or moves his residence or place of business outside his own frontier Zone. He shall then be required to return or deposit the said permit at his own expense, and within a period of eight days, at the office of issue, which shall give a receipt.

Article 7.

§ 1. — Should any motor vehicle be driven in either the Belgian or French frontier Zone with a frontier permit which is not in order, has expired or is inapplicable, its owner shall be liable for all taxes payable on such vehicle under the laws of the country visited.

§ 2. — In the event of a refusal to pay, the fiscal laws of the country visited shall apply.

II. Regulations applicable to tourist traffic.

Article 8.

§ 1. — Motor vehicles registered and taxed in Belgium temporarily introduced into French territory, and conversely, motor vehicles registered and taxed in France temporarily introduced into Belgian territory, shall be exempted in the manner specified in the following Articles, from all taxes or dues payable by persons driving or owning motor cars throughout the territory of the country visited. Such exemption shall not extend to consumption taxes or charges nor to toll dues or other similar charges.

§ 2. — Nevertheless, the regulations applicable to tourist traffic under the present Convention shall not apply to vehicles used for the conveyance of passengers for hire or to vehicles engaged in transporting goods.

Article 9.

§ 1. — The exemption prescribed in the preceding Article shall be granted both in Belgian and French territory for one or more visits representing a total period of ninety days spent in each of these territories in the course of one year; the latter period shall be reckoned as from the date of issue of the tax book introduced under the present Convention.

§ 2. — For the purpose of calculating the period of exemption, days shall be counted from midnight to midnight, each part of a day being counted as a whole day. Nevertheless, the day of departure from the territory shall not be counted if between the day of entry and the day of departure there is an interval of more than one day.
§ 3. — For the purpose of calculating taxes and charges in respect of that part of the visit which is in excess of the period of exemption, vehicles shall be subject to the internal regulations applicable to national vehicles registered in the territories where the taxes and charges are levied.

Article 10.

§ 1. — In order to qualify for the exemption specified in the two preceding Articles, the vehicle must be provided with a tax book. Such books shall be issued, on payment of a fixed fee of ten francs, by the competent authority in the territory of registration and taxation or by some organisation duly empowered for the purpose by the said authority.

§ 2. — The tax book shall be produced and visé at the frontier Customs offices both on entry into and departure from Belgian or French territory.

Article 11.

Should any motor vehicle having previously entered either Belgian or French territory on production of a tax book, leave such territory without an exit visa having been duly affixed thereto and without its being possible to ascertain the date of departure, such vehicle shall be deemed to have remained in the said territory throughout whatever period may have elapsed since the date of the last entry visa.

Article 12.

§ 1. — The tax book shall be valid for a period of one year as from the date of issue. Should the vehicle change hands or should the registration number be altered, the necessary corrections shall be made in the tax book by the competent authority or by the organisation empowered by it for the purpose.

§ 2. — No new tax book may be issued in respect of the same vehicle before expiry of the aforementioned period of validity, save in the event of registration in the territory of the other Contracting Party.

§ 3. — Duplicates of tax books shall not be issued in any circumstances whatsoever.

§ 4. — Declarations with a view to deferring payment of taxes in the country of registration shall not be entertained during the period of validity of the tax book unless the latter document is deposited with the authority by which it was issued.

Article 13.

§ 1. — Motor vehicles with tax books which are not in order, have expired or are inapplicable, shall render their owners liable for the taxes payable on such vehicles under the laws of the country visited.

§ 2. — In case of refusal to pay, the legislation of the country visited shall apply.

Article 14.

The present Convention shall only apply to the home territories of the High Contracting Parties.

Article 15.

§ 1. — The present Convention shall be ratified and the instruments of ratification shall be exchanged at Brussels as soon as possible.

§ 2. — The Convention shall come into force one month after the exchange of ratifications.

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§ 3. — Its validity may be terminated provided that denunciation is notified at least eight months previously.

In faith whereof the above-mentioned Plenipotentiaries have signed the present Convention.

Done in Paris, in duplicate, the twenty-third day of December, one thousand nine hundred and thirty-one.

(Signed) PUTMAN.  
Lavers.  
(Signed) BORDUGE.  
CHAUDUN.  
HAGUENIN.  
DEROY.

FINAL PROTOCOL.

On proceeding to sign the present Convention the undersigned Plenipotentiaries have made the following identical declarations, which shall form an integral part of the Convention.

I.

The application of the provisions of the present Convention shall not relieve those concerned of the necessity of complying with the provisions of the Customs regulations and more especially of using the roads prescribed by law and of presenting themselves at the Customs office nearest to the frontier both on entry into the territory and on departure.

II.

For the purpose of the application of Article 1 of the present Convention, the competent authorities of the High Contracting Parties shall draw up and communicate to each other a list of the communes situated within the frontier Zones.

III.

The aforesaid authorities shall communicate to each other all the necessary information with a view to the introduction, if necessary, of the surtax prescribed in Article 3 and with a view to determining its amount.

IV.

They shall by mutual agreement decide upon the form to be taken by the frontier permit mentioned in Article 4, together with that to be taken by the tax book mentioned in Article 10.

V.

They shall prescribe all necessary measures for the elimination of malpractices and to ensure the strict application of the present Convention.

Done in Paris, in duplicate, the twenty-third day of December, one thousand nine hundred and thirty-one.

(Signed) PUTMAN.  
Lavers.  
(Signed) BORDUGE.  
CHAUDUN.  
HAGUENIN.  
DEROY.