BELGIQUE ET NORVÈGE

Convention concernant le régime fiscal des véhicules à moteur. Signée à Bruxelles, le 17 décembre 1936.

BELGIUM AND NORWAY

Convention concerning the Taxation of Motor Vehicles. Signed at Brussels, December 17th, 1936
1 Traduction. — Translation.

No. 4110. — CONVENTION ² BETWEEN BELGIUM AND NORWAY CONCERNING THE TAXATION OF MOTOR VEHICLES. SIGNED AT BRUSSELS, DECEMBER 17TH, 1936.

French official text communicated by the Permanent Delegate of Norway to the League of Nations. The registration of this Convention took place May 6th, 1937.

His Majesty the King of Norway

and

His Majesty the King of the Belgians,

Animated with a desire to regulate the taxation of motor vehicles registered in either of the two countries and temporarily circulating in the other, have resolved to conclude a Convention for the purpose, and have appointed as their Plenipotentiaries:

His Majesty the King of Norway:

M. Alph. Hassel, his Chargé d'Affaires at Brussels;

His Majesty the King of the Belgians:

M. Paul-Henri Spaak, his Minister for Foreign Affairs and External Commerce;

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

Article 1.

§ 1. Motor vehicles duly registered in Belgium, which circulate temporarily in Norwegian territory, but do not remain in Norway more than one year, and, reciprocally, motor vehicles duly registered in Norway, which circulate temporarily in Belgian territory, shall be exempted, throughout the territory of the country visited, from all taxes or charges on the circulation or possession of motor vehicles, provided the said vehicles are used in the country concerned solely for the conveyance of passengers without hire or reward.

§ 2. Save in so far as hereinafter provided in Article 2, the present Convention shall not apply accordingly to vehicles used for the conveyance of persons for hire or reward, or for the transport of goods.

Article 2.

Motor coaches registered in one of the two countries and used for the conveyance for hire or reward of travellers to the other country, shall be exempted from the taxes or charges to which Article 1 relates, provided such travellers are taken on board exclusively in the country of registration.

¹ Traduit par le Secrétariat de la Société des Nations, à titre d'information.
² The exchange of ratifications took place at Oslo, April 6th, 1937.
Article 3.

In order to claim the benefit of the exemptions for which the present Convention provides, motor vehicles, of whatever kind, must be furnished with the registration plate of their respective country and carry the letter B or the letter N, as the case may be, to indicate their nationality.

Article 4.

§ 1. It is understood that the exemptions for which the present Convention provides shall not apply to Customs duties, consumption taxes, tolls or other similar charges, nor to charges imposed in connection with the execution of transport contracts.

§ 2. It is further understood that the present Convention shall not exempt the beneficiaries from the obligation to comply with the provisions of the Customs regulations and, in particular, to use the stipulated roads and to present themselves at the Customs office nearest the frontier both on entering and leaving the country visited.

Article 5.

The competent authorities of the High Contracting Parties shall issue all necessary orders to prevent abuses and ensure the strict application of the present Convention.

Article 6.

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

Article 7.

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

§ 2. The present Convention shall come into force thirty days after the exchange of the instruments of ratification. It may be denounced by either of the High Contracting Parties as from the end of any given calendar quarter by notice given before the beginning of the said quarter.

In faith whereof the Plenipotentiaries aforesaid have signed the present Convention and have thereto affixed their seals.

Done in duplicate at Brussels, this 17th day of December, 1936.

(Signed) Alph. Hassel. (Signed) P. H. Spaak.