

N° 3185.

BELGIQUE,
GRANDE-BRETAGNE
ET IRLANDE DU NORD,
DENMARK,
VILLE LIBRE DE DANZIG,
ESPAGNE, etc.

Convention sur le régime fiscal des
véhicules automobiles étrangers,
avec protocole annexe. Genève, le
30 mars 1931.

BELGIUM,
GREAT BRITAIN
AND NORTHERN IRELAND,
DENMARK,
FREE CITY OF DANZIG,
SPAIN, etc.

Convention on the Taxation of
Foreign Motor Vehicles, with
Protocol-Annex. Geneva, March
30, 1931.

No. 3185. — CONVENTION ¹ ON THE TAXATION OF FOREIGN MOTOR VEHICLES. SIGNED AT GENEVA, MARCH 30, 1931.

Official texts in French and English. This Convention was registered with the Secretariat on May 9, 1933, following its coming into force.

The High Contracting Parties,
Being desirous of facilitating international motor traffic,
Considering that as wide an exemption as possible of foreign motor vehicles from taxation is of essential importance for this purpose,
Have appointed as their Plenipotentiaries :

HIS MAJESTY THE KING OF THE BELGIANS :

M. J. DE RUELLE, Legal Adviser to the Ministry of Foreign Affairs.

HIS MAJESTY THE KING OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, EMPEROR OF INDIA :

FOR GREAT BRITAIN AND NORTHERN IRELAND AND ALL PARTS OF THE BRITISH EMPIRE WHICH ARE NOT SEPARATE MEMBERS OF THE LEAGUE OF NATIONS :

Mr. Percival Charles FRANKLIN, of the Ministry of Transport.

HIS MAJESTY THE KING OF DENMARK AND ICELAND :

M. E. SIMONI, Assistant Chief Inspector at the Ministry of Public Works.

THE PRESIDENT OF THE POLISH REPUBLIC, FOR THE FREE CITY OF DANZIG :

Dr. Władysław RASINSKI, former Director of the Customs Department in the Ministry of Finance ;

HIS MAJESTY THE KING OF SPAIN :

M. Carlos RESINES, Secretary-General of the Royal Automobile Club of Spain ;

¹ *Deposit of ratifications :*

DENMARK	December 4, 1931.
PORTUGAL	January 23, 1932.
GREAT BRITAIN AND NORTHERN IRELAND	April 20, 1932.
BELGIUM	November 9, 1932.
LUXEMBURG	March 31, 1933.
SPAIN	June 3, 1933.
ITALY	September 25, 1933.
SWEDEN	November 9, 1933.

Accessions :

BULGARIA	March 5, 1932.
SOUTHERN RHODESIA	August 6, 1932.
NEWFOUNDLAND	January 9, 1933.
YUGOSLAVIA	May 9, 1933.
IRISH FREE STATE	November 27, 1933.

HIS MAJESTY THE KING OF ITALY :

M. C. DE CONSTANTIN DE CHATEAUNEUF, Consul General at Geneva ;

HER ROYAL HIGHNESS THE GRAND DUCHESS OF LUXEMBURG :

M. Charles VERMAIRE, Consul at Geneva ;

HER MAJESTY THE QUEEN OF THE NETHERLANDS :

M. J. F. SCHÖNFELD, Administrator at the Waterstaat ;

M. L. MEIJERS, Administrator, Chief of the Customs and Excise Division at the Ministry of Finance ;

THE PRESIDENT OF THE POLISH REPUBLIC :

Dr. Władysław RASINSKI, former Director of the Customs Department in the Ministry of Finance ;

THE PRESIDENT OF THE PORTUGUESE REPUBLIC :

M. A. M. FERRAZ DE ANDRADE, Chief of the Portuguese Office accredited to the League of Nations ;

HIS MAJESTY THE KING OF SWEDEN :

M. K. I. WESTMAN, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ;

THE SWISS FEDERAL COUNCIL :

M. Henri ROTHMUND, Chief of the Police Division of the Federal Department of Justice and Police ;

M. Samuel HÄUSERMANN, Inspector-General of Customs and Deputy of the Director General of Customs ;

M. Max RATZENBERGER, Assistant Chief of the Foreign Affairs Division of the Federal Political Department ;

THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC :

M. Václav ROUBÍK, Engineer, Director at the Ministry of Public Works, former Minister ;

THE PRESIDENT OF THE TURKISH REPUBLIC :

Cemal HÜSNÜ Bey, Envoy Extraordinary and Minister Plenipotentiary to the Swiss Federal Council ;

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

Article I.

When a motor vehicle registered in the territories of one of the High Contracting Parties circulates temporarily in the territories of another, it shall, under the conditions laid down in the following articles, be exempted from the taxes or charges levied on the circulation or possession of motor vehicles in the territories of that High Contracting Party or in any part of those territories. This exemption shall not include taxes or charges on consumption.

The present Convention shall not, however, apply to vehicles used for the public carriage of passengers for hire or reward, or for the conveyance of goods.

Article 2.

The exemption provided by Article 1 shall be granted in the territories of each High Contracting Party for one or more periods of stay totalling in all ninety days passed in those territories within a period of one year. This latter period shall be reckoned from the day of the issue of the fiscal permit provided for in Article 3 to the corresponding day in the following year.

In calculating the period of exemption, each day shall be reckoned from midnight to midnight, every fraction of a day counting as a whole day. The day of exit shall, however, not be counted when the day of entry and the day of exit are separated by a period of more than one day.

In calculating the taxes and charges payable for the part of the stay which is in excess of the period of exemption, treatment shall be accorded not less favourable than that granted to vehicles registered in the territories in which the charges and taxes are levied.

Article 3.

In order to claim the benefit of the exemptions provided in the preceding articles, the vehicle must be furnished with a fiscal permit drawn up in the form set out in the Annex to the present Convention and issued by the competent authority of the territory of registration or by some organisation designated for the purpose by that authority.

The permit shall be presented for endorsement at the frontier Customs offices on arrival in and departure from the territories of the High Contracting Party concerned.

Article 4.

When a vehicle which has entered the territories of one of the High Contracting Parties under cover of a fiscal permit leaves those territories without an exit visa having been stamped on the permit and without its being possible to establish the date of exit, that permit may be treated in those territories as having no further validity.

Article 5.

The fiscal permit shall be valid for one year from the date of its issue. Should the vehicle to which the permit relates pass into the hands of a new proprietor or possessor, or should the registration number be changed, the necessary modifications shall be made in the permit by the competent authority or by some organisation designated for the purpose by that authority.

No new permit may be issued for the same vehicle before the expiration of the period of validity indicated above, except in the event of the vehicle's becoming registered in the territories of another High Contracting Party. No duplicate copy of the permit may in any event be issued.

Article 6.

As regards tolls or other similar charges payable on the spot, the vehicles referred to in the first paragraph of Article 1 shall be treated not less favourably than vehicles registered in the territories in which the tolls or charges are levied.

Article 7.

Should a dispute arise between any two or more High Contracting Parties concerning the interpretation or application of the provisions of the present Convention, and should such dispute

not be settled directly between the Parties, it may be submitted to the Advisory and Technical Committee for Communications and Transit of the League of Nations for an advisory opinion.

Article 8.

Any High Contracting Party may, at the time of signature, ratification or accession, declare that, in accepting the present Convention, he does not assume any obligations in respect of all or any of his colonies, protectorates and overseas territories, or territories under suzerainty or mandate ; and the present Convention shall not apply to any territories named in such declaration.

Any High Contracting Party may give notice to the Secretary-General of the League of Nations at any time subsequently that he desires that the Convention shall apply to all or any of the territories which have been made the subject of a declaration under the preceding paragraph, and the Convention shall apply to all the territories named in such notice six months after its receipt by the Secretary-General.

Any High Contracting Party may, at any time after the expiration of the period of two years mentioned in Article 17, declare that he desires that the present Convention shall cease to apply to all or any of his colonies, protectorates and overseas territories or territories under suzerainty or mandate and the Convention shall cease to apply to the territories named in such declaration one year after its receipt by the Secretary-General.

The Secretary-General shall communicate to all the Members of the League of Nations and non-member States mentioned in Article 10 all declarations and notices received in virtue of this article.

Article 9.

The interpretations and reservations set out in the Protocol-Annex attached hereto shall be adopted and shall have the same force, effect and duration as the present Convention.

Article 10.

The present Convention, of which the French and English texts are both authentic, shall bear this day's date.

Until September 30th, 1931, it may be signed on behalf of any Member of the League of Nations or non-member State represented at the Conference which drew up this Convention or to which the Council of the League of Nations shall have communicated a copy of the Convention for this purpose.

Article 11.

The present Convention shall be ratified.

The instruments of ratification shall be deposited with the Secretary-General of the League of Nations, who shall notify their receipt to all the Members of the League of Nations and non-member States referred to in Article 10.

Article 12.

As from October 1st, 1931, the present Convention may be acceded to on behalf of any Member of the League of Nations or non-member State referred to in Article 10.

The instruments of accession shall be transmitted to the Secretary-General of the League of Nations, who shall notify their receipt to all the Members of the League and non-member States referred to in that article.

Article 13.

Each High Contracting Party may render his ratification or accession conditional on the ratification or accession of any one or more Members of the League of Nations or non-member States named in the instrument of ratification or accession.

Article 14.

The present Convention shall come into force six months after the receipt by the Secretary-General of the League of Nations of ratifications or accessions on behalf of five Members of the League of Nations or non-member States. No ratification or accession to which any conditions are attached in accordance with the preceding article shall count for this purpose until those conditions are fulfilled.

Article 15.

Each ratification or accession received after the entry into force of the Convention shall take effect six months after its receipt by the Secretary-General of the League of Nations or six months after the fulfilment of the conditions attached to it in accordance with Article 13, as the case may be.

Article 16.

Revision of the present Convention may be requested by not less than three High Contracting Parties at any moment after it has been in force for a period of two years.

The request mentioned in the preceding paragraph shall be addressed to the Secretary-General of the League of Nations, who will notify the other High Contracting Parties and inform the Council of the League of Nations of the request made.

Article 17.

After the expiration of two years from the date of its entry into force, the present Convention may be denounced by any High Contracting Party.

Denunciation shall be effected by a notification in writing addressed to the Secretary-General of the League of Nations, who shall inform all the Members of the League of Nations and non-member States referred to in Article 10 of the denunciation made.

The denunciation shall take effect one year after the date of its receipt by the Secretary-General and shall operate only in respect of the Member of the League or non-member State on whose behalf it has been made.

If, as the result of simultaneous or successive denunciations, the number of the Members of the League or non-member States which are bound by the provisions of the present Convention is reduced to less than five, the Convention shall cease to be in force.

En foi de quoi les plénipotentiaires sus-nommés ont signé la présente convention.

Fait à Genève, le trente mars mil neuf cent trente et un, en un seul exemplaire, qui restera déposé dans les archives du Secrétariat de la Société des Nations, et dont des copies certifiées conformes seront délivrées à tous les membres de la Société et aux Etats non membres mentionnés à l'article 10.

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

Done at Geneva, the thirtieth day of March, nineteen hundred and thirty-one, in a single copy, which shall remain deposited in the archives of the Secretariat of the League of Nations, and certified true copies of which shall be delivered to all the Members of the League and non-member States referred to in Article 10.

Belgique

J. DE RUELLE

Belgium

Sous réserve d'adhésion ultérieure pour les colonies et territoires sous mandat.¹

Grande-Bretagne et Irlande du Nord,

ainsi que toutes parties de l'Empire britannique non membres séparés de la Société des Nations.

Great Britain and Northern Ireland,

and all parts of the British Empire which are not separate Members of the League of Nations.

I declare that my signature does not include any colonies, protectorates or overseas territories or territories under suzerainty or mandate.²

P. C. FRANKLIN.

Danemark.

E. SIMONI.

Denmark.

Ville libre de Dantzig.

ad referendum

D^r RASINSKI.

Free City of Danzig.

Espagne.

C. RESINES.

Spain.

¹ *Translation* : Subject to subsequent accession on behalf of the colonies and mandated territories.

² *Traduction* : Je déclare que ma signature ne s'applique pas aux colonies, protectorats, territoires d'outre-mer ou territoires sous suzeraineté ou mandat.

<i>Italie.</i>	C. DE CONSTANTIN.	<i>Italy.</i>
<i>Luxembourg.</i>	Ch. G. VERMAIRE.	<i>Luxemburg.</i>
<i>Pays-Bas.</i>	J. F. SCHÖNFELD. M. L. MEIJERS.	<i>The Netherlands.</i>
<i>Pologne.</i>	D ^r RASINSKI.	<i>Poland.</i>
<i>Portugal.</i>	Je déclare que, par ma signature, le Portugal n'assume aucune obligation en ce qui concerne ses colonies. ¹ A. M. FERRAZ DE ANDRADE.	<i>Portugal.</i>
<i>Suède.</i>	K. I. WESTMAN.	<i>Sweden.</i>
<i>Suisse.</i>	ROTHMUND. HÄUSERMANN. RATZENBERGER.	<i>Switzerland.</i>
<i>Tchécoslovaquie.</i>	Ing. Václav ROUBÍK.	<i>Czechoslovakia.</i>
<i>Turquie.</i>	Cemal HÜSNÜ.	<i>Turkey.</i>

¹ *Translation* : I declare that, by my signature, Portugal does not assume any obligations as regards its Colonies.

ANNEX TO THE CONVENTION
ON THE TAXATION OF FOREIGN MOTOR VEHICLES.

MODEL OF INTERNATIONAL FISCAL PERMIT.

This permit is drawn up in the official language or languages of the country of issue. The cover, pale blue in colour, shall bear a translation into each of the languages of the High Contracting Parties, of the words : " International Fiscal Permit ".

Entries in writing on the permit shall be written in Latin characters or in English cursive hand, but may, in addition, be written in other characters.

This permit contains 48 numbered pages.

The format is that of the model attached hereto (approximately $5 \frac{5}{16} \times 9 \frac{9}{16}$ inches).

PROTOCOL-ANNEX.

I. Ad *Article 2*.

It is understood that Switzerland may, while recognising the right of the other High Contracting Parties to apply the régime of the present Convention as between themselves and Switzerland, continue the system at present in force on Swiss territory of periods of 90 days' exemption renewable at each separate entry. In the event of this period of exemption being exceeded, the tax in respect of it may be levied in conformity with Swiss law.

Should Switzerland decide to apply the system of the present Convention, it is understood that she will be under an obligation to levy the tax in accordance with its provisions.

II. Ad *Article 3*.

The High Contracting Parties reserve the right to require that the formalities provided for in the last paragraph of Article 3 shall be carried out at some frontier office other than a Customs office.

(Cover.)

[Name of Country.]

INTERNATIONAL FISCAL PERMIT

No.

INTERNATIONAL CONVENTION SIGNED AT GENEVA

ON MARCH 30th, 1931.

(Page 1.)

[Name of Country.]

INTERNATIONAL FISCAL PERMIT

No.

INTERNATIONAL CONVENTION SIGNED AT GENEVA
ON MARCH 30th, 1931.

The present permit is issued with a view to the exemption from taxes or charges on the circulation or possession of motor vehicles granted for one or more periods of stay representing a total period of not more than ninety days spent in each of the countries to which the said Convention applies. The permit is only valid for one year from the date of issue.

The present fiscal permit is issued to *
living at**
for the motor vehicle with the following description :

Type of vehicle (1)

Make of chassis (2)

Number of chassis (3)

Number of engine (4)

Registration number on the plates of the country issuing the
permit (5)

Place and date of issue (6)

Stamp
of authority

..... ***
..... ****

* Christian names and surname of the owner or possessor.
** Town, street, number.
*** Signature of authority or of the organisation designated for the purpose.
**** Visa of authority.

(Page 2.)

The present permit is valid in all the countries mentioned below for one year from the date of its issue. *Before the expiration of this period, no new certificate or duplicate copy can be issued for the same vehicle.*

LIST OF COUNTRIES.

(Page 3.)

CHANGE OF OWNER OR POSSESSOR.

M. (1)
 living at (2)
 is entered as the owner or possessor of the vehicle for which the
 present permit has been issued.

Stamp of authority.

(At) (date) (3)

..... (4)

M. (1)
 living at (2)
 is entered as the owner or possessor of the vehicle for which the
 present permit has been issued.

Stamp of authority.

(At) (date) (3)

..... (4)

M. (1)
 living at (2)
 is entered as the owner or possessor of the vehicle for which the
 present permit has been issued.

Stamp of authority.

(At) (date) (3)

..... (4)

M. (1)
 living at (2)
 is entered as the owner or possessor of the vehicle for which the
 present permit has been issued.

Stamp of authority.

(At) (date) (3)

..... (4)

- (1) Christian names and surname of the owner or possessor.
 (2) Town, street, number.
 (3) Place and date.
 (4) Signature of authority or of the organisation designated for the purpose.

(Page 4.)

CHANGE OF REGISTRATION NUMBER.

The vehicle in respect of which this permit is issued has received the following new registration number :

Stamp of authority.

(At) (date) (1) (2)

The vehicle in respect of which this permit is issued has received the following new registration number :

Stamp of authority.

(At) (date) (1) (2)

The vehicle in respect of which this permit is issued has received the following new registration number :

Stamp of authority.

(At) (date) (1) (2)

The vehicle in respect of which this permit is issued has received the following new registration number :

Stamp of authority.

(At) (date) (1) (2)

(1) Place and date. (2) Signature of authority or of the organisation designated for the purpose.

(Page 5.)

ENTRANCE AND EXIT VISAS.

..... (Name of country visited)

Entrance or exit	Date	Number of days to be counted	Total number of days to be counted since first entrance	Signature of competent official or stamp of office	
				Entrance	Exit
Entrance					
Exit					
Entrance					
Exit					
Entrance					
Exit					
Entrance					
Exit					
Entrance					
Exit					

For continuation, *vide* page No.

Note : In calculating the period of exemption, each day shall be reckoned from midnight to midnight, every fraction of a day counting as a whole day. The day of exit shall, however, not be counted when the day of entry and the day of exit are separated by a period of more than one day.

(Pages 6 and following.)

ENTRANCE AND EXIT VISAS.

..... (Name of country visited)

Entrance or exit	Date	Number of days to be counted	Total number of days to be counted since first entrance	Signature of competent official or stamp of office	
				Entrance	Exit
Entrance					
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For continuation, *vide* page No.