

**No. 6293**

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**AUSTRIA, LUXEMBOURG, NETHERLANDS,  
NORWAY, POLAND, etc.**

**Convention on the Taxation of Road Vehicles Engaged in  
International Passenger Transport. Done at Geneva,  
on 14 December 1956**

*Official texts: English and French.*

*Registered ex officio on 29 August 1962.*

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**AUTRICHE, LUXEMBOURG, PAYS-BAS,  
NORVÈGE, POLOGNE, etc.**

**Convention relative au régime fiscal des véhicules routiers  
effectuant des transports internationaux de voyageurs.  
Fait à Genève, le 14 décembre 1956**

*Textes officiels anglais et français.*

*Enregistrée d'office le 29 août 1962.*

No. 6293. CONVENTION<sup>1</sup> ON THE TAXATION OF ROAD VEHICLES ENGAGED IN INTERNATIONAL PASSENGER TRANSPORT. DONE AT GENEVA, ON 14 DECEMBER 1956

The Contracting Parties,  
Desiring to facilitate the development of international touring,  
Have agreed as follows :

*Article 1*

For the purpose of this Convention :

- (a) The term “ vehicles ” shall mean all self-propelled road vehicles and all trailers for coupling to such vehicles whether imported with the vehicle or separately;
- (b) The term “ international passenger transport ” shall mean the transport of persons and their baggage, if any, for remuneration, reward or other consideration, and any transport operated by means of passenger transport vehicles having more than eight seats in addition to the driver’s seat, when the route taken crosses at least one frontier between two countries;
- (c) The term “ taxes or charges on transport ” shall mean :
- Turnover taxes and taxes of a similar kind, such as, for example, taxes on added value;
- Fees for the issue of transport licences or other necessary documents;

Taxes or supplementary taxes payable on account of the transport operation concerned, over and above the taxes chargeable solely for the right to possess a vehicle or put it on the road.

<sup>1</sup> In accordance with article 5 (1), the Convention came into force on 29 August 1962, the ninetieth day after the following five countries had signed it without reservation as to ratification (\*) or had deposited their instruments of ratification or accession (a) on the dates indicated :

Austria . . . . .	7 April 1960
Ireland . . . . .	31 May 1962 (a)
Norway . . . . .	17 May 1957 (*)
Sweden . . . . .	16 January 1958
Yugoslavia . . . . .	29 May 1959 (a)

In addition, the following States deposited their instruments of accession on the dates indicated :

Czechoslovakia . . . . .	2 July 1962
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(With a declaration that, in accordance with article 10, paragraph 1, of the Convention, the Czechoslovak Socialist Republic will not be bound by the provisions of article 9 of the Convention.)

Ghana . . . . .	29 August 1962
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### *Article 2*

Vehicles which are registered in the territory of one of the Contracting Parties and are temporarily imported in the course of international passenger transport into the territory of another Contracting Party shall, under the conditions laid down below, be exempted from the taxes and charges levied on the circulation or possession of vehicles in the territory of that Contracting Party. This exemption shall not apply to tolls, taxes or charges on consumption, or taxes or charges on transport.

### *Article 3*

1. This exemption shall be granted in the territory of each Contracting Party so long as the conditions laid down in the Customs regulations in force in that territory for the temporary admission without payment of import duties and import taxes of the vehicles referred to in article 2, and the conditions laid down in the regulations in force for the authorization of the transport concerned are fulfilled.

2. Nevertheless, each Contracting Party may exclude from the benefit of this exemption any vehicle which it may authorize to engage in transport when the points of departure and of destination are both situated within its territory.

## FINAL PROVISIONS

### *Article 4*

1. Countries members of the Economic Commission for Europe and countries admitted to the Commission in a consultative capacity under paragraph 8 of the Commission's Terms of Reference, may become Contracting Parties to this Convention :

- (a) By signing it;
- (b) By ratifying it after signing it subject to ratification;
- (c) By acceding to it.

2. Such countries as may participate in certain activities of the Economic Commission for Europe in accordance with paragraph 11 of the Commission's Terms of Reference may become Contracting Parties to this Convention by acceding thereto after its entry into force.

3. The Convention shall be open for signature until 18 May 1957, inclusive. Thereafter, it shall be open for accession.

4. Ratification or accession shall be effected by the deposit of an instrument with the Secretary-General of the United Nations.

*Article 5*

1. This Convention shall come into force on the ninetieth day after five of the countries referred to in article 4, paragraph 1, have signed it without reservation of ratification or have deposited their instruments of ratification or accession.

2. For any country ratifying or acceding to it after five countries have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this Convention shall enter into force on the ninetieth day after the said country has deposited its instrument of ratification or accession.

*Article 6*

1. Any Contracting Party may denounce this Convention by so notifying the Secretary-General of the United Nations.

2. Denunciation shall take effect fifteen months after the date of receipt by the Secretary-General of the notification of denunciation.

*Article 7*

This Convention shall cease to have effect if, for any period of twelve consecutive months after its entry into force, the number of Contracting Parties is less than five.

*Article 8*

1. Any country may, at the time of signing this Convention without reservation of ratification or of depositing its instrument of ratification or accession or at any time thereafter, declare by notification addressed to the Secretary-General of the United Nations that this Convention shall extend to all or any of the territories for the international relations of which it is responsible. The Convention shall extend to the territory or territories named in the notification as from the ninetieth day after its receipt by the Secretary-General or, if on that day the Convention has not yet entered into force, at the time of its entry into force.

2. Any country which has made a declaration under the preceding paragraph extending this Convention to any territory for whose international relations it is responsible may denounce the Convention separately in respect of that territory in accordance with the provisions of article 6.

*Article 9*

1. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall so far as possible be settled by negotiation between them.

2. Any dispute which is not settled by negotiation shall be submitted to arbitration if any one of the Contracting Parties in dispute so requests and shall be referred accordingly to one or more arbitrators selected by agreement between the Parties in dispute. If within three months from the date of the request for arbitration the Parties in dispute are unable to agree on the selection of an arbitrator or arbitrators, any of those Parties may request the Secretary-General of the United Nations to nominate a single arbitrator to whom the dispute shall be referred for decision.

3. The decision of the arbitrator or arbitrators appointed under the preceding paragraph shall be binding on the Contracting Parties in dispute.

#### *Article 10*

1. Each Contracting Party may, at the time of signing, ratifying, or acceding to, this Convention, declare that it does not consider itself as bound by article 9 of the Convention. Other Contracting Parties shall not be bound by article 9 in respect of any Contracting Party which has such a reservation.

2. Any Contracting Party having entered a reservation as provided for in the preceding paragraph may at any time withdraw such reservation by notifying the Secretary-General of the United Nations.

3. No other reservation to this Convention shall be permitted.

#### *Article 11*

1. After this Convention has been in force for three years, any Contracting Party may, by notification to the Secretary-General of the United Nations, request that a conference be convened for the purpose of reviewing the Convention. The Secretary-General shall notify all Contracting Parties of the request and a review conference shall be convened by the Secretary-General if, within a period of four months following the date of notification by the Secretary-General, not less than one third of the Contracting Parties notify him of their concurrence with the request.

2. If a conference is convened in accordance with the preceding paragraph, the Secretary-General shall notify all the Contracting Parties and invite them to submit within a period of three months such proposals as they may wish the conference to consider. The Secretary-General shall circulate to all Contracting Parties the provisional agenda for the conference together with the texts of such proposals at least three months before the date on which the conference is to meet.

3. The Secretary-General shall invite to any conference convened in accordance with this article all countries referred to in article 4, paragraph 1, and countries which have become Contracting Parties under article 4, paragraph 2.

*Article 12*

1. Any Contracting Party may propose one or more amendments to this Convention. The text of any proposed amendments shall be transmitted to the Secretary-General of the United Nations who shall transmit it to all Contracting Parties and inform all other countries referred to in article 4, paragraph 1.

2. Any proposed amendment circulated in accordance with the preceding paragraph shall be deemed to be accepted if no Contracting Party expresses an objection within a period of six months following the date of circulation of the proposed amendment by the Secretary-General.

3. The Secretary-General shall, as soon as possible, notify all Contracting Parties whether an objection to the proposed amendment has been expressed. If an objection to the proposed amendment has been expressed, the amendment shall be deemed not to have been accepted and shall be of no effect whatever. If no such objection has been expressed the amendment shall enter into force for all Contracting Parties three months after the expiry of the period of six months referred to in the preceding paragraph.

*Article 13*

In addition to the notifications provided for in articles 11 and 12, the Secretary-General of the United Nations shall notify the countries referred to in article 4, paragraph 1, and the countries which have become Contracting Parties under article 4, paragraph 2, of :

- (a) Signatures, ratifications and accessions under article 4;
- (b) The dates of entry into force of this Convention in accordance with article 5;
- (c) Denunciations under article 6;
- (d) The termination of this Convention in accordance with article 7;
- (e) Notifications received in accordance with article 8;
- (f) Declarations and notifications received in accordance with article 10, paragraphs 1 and 2;
- (g) The entry into force of any amendment in accordance with article 12.

*Article 14*

After 18 May 1957, the original of this Convention shall be deposited with the Secretary-General of the United Nations, who shall transmit certified true copies to each of the countries mentioned in article 4, paragraphs 1 and 2.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto, have signed this Convention.

DONE at Geneva, this fourteenth day of December one thousand nine hundred and fifty-six, in a single copy in the English and French languages, each text being equally authentic.

For Albania :	Pour l'Albanie :
For Austria :	Pour l'Autriche :
Sous réserve de la ratification <sup>1</sup>	
Dr. J. STANGELBERGER	
For Belgium :	Pour la Belgique :
For Bulgaria :	Pour la Bulgarie :
For the Byelorussian Soviet Socialist Republic :	Pour la République Socialiste Soviétique de Biélorussie :
For Czechoslovakia :	Pour la Tchécoslovaquie :
For Denmark :	Pour le Danemark :
For the Federal Republic of Germany :	Pour la République Fédérale d'Allemagne :
For Finland :	Pour la Finlande :
For France :	Pour la France :
For Greece :	Pour la Grèce :
For Hungary :	Pour la Hongrie :
For Iceland :	Pour l'Islande :

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<sup>1</sup> Subject to ratification.



For Ireland :	Pour l'Irlande :
For Italy :	Pour l'Italie :
For Luxembourg :	Pour le Luxembourg :
	Sous réserve de ratification <sup>1</sup>
	R. LOGELIN
	20.2.57
For the Netherlands :	Pour les Pays-Bas :
	Pour le Royaume en Europe <sup>2</sup>
	Sous réserve de ratification <sup>1</sup>
	W. H. J. VAN ASCH VAN WIJCK
	15 mai 1957
For Norway :	Pour la Norvège :
	Johan CAPPELEN
	17 May 1957
For Poland :	Pour la Pologne :
	Sous réserve de la ratification <sup>1</sup>
	Jerzy KOSZYK
For Portugal :	Pour le Portugal :
For Romania :	Pour la Roumanie :
For Spain :	Pour l'Espagne :

<sup>1</sup> Subject to ratification.

<sup>2</sup> For the Kingdom in Europe.

- For Sweden : Pour la Suède :  
Sous réserve de ratification<sup>1</sup>  
G. DE SYDOW
- For Switzerland : Pour la Suisse :
- For Turkey : Pour la Turquie :
- For the Ukrainian Soviet Socialist Republic : Pour la République Socialiste  
Soviétique d'Ukraine :
- For the Union of Soviet Socialist Republics : Pour l'Union des Républiques Socia-  
listes Soviétiques :
- For the United Kingdom of Great Britain and Northern Ireland : Pour le Royaume-Uni de Grande-  
Bretagne et d'Irlande du Nord :  
Subject to ratification<sup>2</sup>  
James C. WARDROP  
May 17, 1957
- For the United States of America : Pour les États-Unis d'Amérique :
- For Yugoslavia : Pour la Yougoslavie :
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<sup>1</sup> Subject to ratification.

<sup>2</sup> Sous réserve de ratification.