No. 7990

DENMARK and BELGIUM

Convention concerning the taxation of motor vehicles used for transport between the territories of the two States and in transit through those territories. Signed at Copenhagen, on 20 September 1965

Official text: French.

Registered by Denmark on 30 November 1965.

DANE MARK et BELGIQUE

Convention relative au régime fiscal des véhicules automobiles affectés au transport entre les territoires des deux États et en transit à travers ces territoires. Signée à Copenhague, le 20 septembre 1965

Texte officiel français.

Enregistrée par le Danemark le 30 novembre 1965.

[Translation — Traduction]

No. 7990. CONVENTION¹ BETWEEN THE KINGDOM OF DENMARK AND THE KINGDOM OF BELGIUM CONCERNING THE TAXATION OF MOTOR VEHICLES USED FOR TRANSPORT BETWEEN THE TERRITORIES OF THE TWO STATES AND IN TRANSIT THROUGH THOSE TERRITORIES. SIGNED AT COPENHAGEN, ON 20 SEPTEMBER 1965

The Government of the Kingdom of Denmark and

The Government of the Kingdom of Belgium,

Desiring to facilitate motor-vehicle traffic between the two States and in transit through their territories,

Have agreed as follows:

Article 1

- (1) Motor vehicles and trailers of all kinds, duly registered in the territory of one of the Contracting Parties and temporarily stopping in the territory of the other Contracting Party, shall be exempted from the taxes and charges levied in the territory of the other Contracting Party on the use or possession of motor vehicles and trailers.
- (2) The exemption shall also apply to motor vehicles and trailers of motor vehicles which are permitted to circulate in the territory of one Contracting Party and are not subject to the registration requirement.

Article 2

- (1) The exemption shall not apply to customs duties or charges on consumption, tolls on roads and bridges or other similar charges, or taxes and charges levied on the transport of goods and persons.
- (2) The provisions of this Convention shall not affect any broader exemptions deriving either from other international conventions or from the national legislation of each of the Contracting Parties.

¹ Came into force on 1 October 1965, in accordance with article 4 (1).

Article 3

The competent authorities of the Contracting Parties shall take the necessary measures to prevent abuse of the exemption provided for in this Convention. They may refuse exemption where there is serious ground for suspecting abuse.

Article 4

- (1) This Convention shall enter into force on 1 October 1965.
- (2) This Convention shall be reviewed if necessary in connexion with any negotiations which may be entered into between the Kingdom of Denmark on the one hand and the Benelux Economic Union on the other hand concerning the road transport of passengers and goods by commercial vehicles.
- (3) This Convention may be denounced at the end of each calendar year at three months' notice.

Done at Copenhagen, on 20 September 1965.

For the Government of the Kingdom of Denmark:

Per Hækkerup

For the Government of the Kingdom of Belgium:

A. HOLVOET