

No. 8996

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**BELGIUM**  
and  
**FEDERAL REPUBLIC OF GERMANY**

**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 Brussels, on 17 December 1964**

*Official texts: French, Dutch and German.*

*Registered by Belgium on 16 February 1968.*

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**BELGIQUE**  
et  
**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**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 Bruxelles, le 17 décembre 1964**

*Textes officiels français, néerlandais et allemand.*

*Enregistrée par la Belgique le 16 février 1968.*

[TRANSLATION — TRADUCTION]

No. 8996. CONVENTION<sup>1</sup> BETWEEN THE KINGDOM OF BELGIUM AND THE FEDERAL REPUBLIC OF GERMANY CONCERNING THE TAXATION OF MOTOR VEHICLES USED FOR TRANSPORT BETWEEN THE TERRITORIES OF THE TWO STATES AND IN TRANSIT THROUGH THOSE TERRITORIES. SIGNED AT BRUSSELS, ON 17 DECEMBER 1964

The Kingdom of Belgium, and  
The Federal Republic of Germany,

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 Contracting Party on the use or possession of motor vehicles and trailers.

(2) The exemption shall also apply to motor vehicles and trailers which are permitted to circulate in the territory of one Contracting Party and are not subject to the registration requirement.

*Article 2*

(1) In the case of motor vehicles and trailers which, having regard to the manner in which they are constructed and fitted out, are suited to and intended for the transport of goods, the exemption shall be granted only where the period of their temporary stay in the territory of the other Contracting Party does not exceed fourteen consecutive days as from any given entry into the said territory.

(2) In calculating the length of the stay, the day of entry and the day of departure shall each be counted as a full day.

(3) The competent authorities of the Contracting Parties may permit exceptions to be made as regards the length of the stay referred to in paragraph (1) in cases where the vehicles become unserviceable or are used in connexion with fairs, exhibitions or similar events.

<sup>1</sup>Came into force on 1 April 1967, the first day of the month following the month in which the Federal Republic of Germany notified the Kingdom of Belgium of the completion of the domestic requirements provided for to that effect, in accordance with article 6 (1).

*Article 3*

(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.

*Article 4*

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 serious reason exists for suspecting abuse.

*Article 5*

This Convention shall also apply to *Land* Berlin unless the Government of the Federal Republic of Germany makes a declaration to the contrary to the Government of the Kingdom of Belgium within three months after the entry into force of the Convention.

*Article 6*

(1) This Convention shall enter into force on the first day of the month following the month in which the Federal Republic of Germany notifies the Kingdom of Belgium that the domestic requirements for the entry into force of the Convention have been satisfied.

(2) On the same date, the Convention between the Belgian Government and the German Government concerning the taxation of motor vehicles, concluded at Berlin on 21 December 1934,<sup>1</sup> shall cease to have effect.

(3) This Convention may be denounced at the end of any calendar year on three month's notice.

DONE at Brussels on 17 December 1964, in duplicate in the French, Dutch and German languages, all three texts being equally authentic.

For the Kingdom  
of Belgium:

H. FAYAT

For the Federal Republic  
of Germany:

Herbert SIEGFRIED  
Wolfgang JURETZEK

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<sup>1</sup> League of Nations, *Treaty Series*, Vol. CLXII, p. 9.