

No. 9213

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**AUSTRIA  
and  
POLAND**

**Agreement between the Federal Ministry of Finance of the Republic of Austria and the Ministry of Transport of the Polish People's Republic concerning the tax treatment of international road goods traffic. Signed at Warsaw, on 5 February 1968**

*Official texts: German and Polish.*

*Registered by Austria on 30 August 1968.*

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**AUTRICHE  
et  
POLOGNE**

**Accord entre le Ministère fédéral des finances de la République d'Autriche et le Ministère des transports de la République populaire de Pologne sur le régime fiscal applicable aux transports routiers internationaux. Signé à Varsovie, le 5 février 1968**

*Textes officiels allemand et polonais.*

*Enregistré par l'Autriche le 30 août 1968.*

[TRANSLATION — TRADUCTION]

No. 9213. AGREEMENT<sup>1</sup> BETWEEN THE FEDERAL MINISTRY OF FINANCE OF THE REPUBLIC OF AUSTRIA AND THE MINISTRY OF TRANSPORT OF THE POLISH PEOPLE'S REPUBLIC CONCERNING THE TAX TREATMENT OF INTERNATIONAL ROAD GOODS TRAFFIC SIGNED AT WARSAW, ON 5 FEBRUARY 1968

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The Federal Ministry of Finance of the Republic of Austria and  
The Ministry of Transport of the Polish People's Republic,

Desiring to facilitate the international transport of goods by road between  
Austria and Poland,

Have through their plenipotentiaries agreed as follows :

*Article 1*

1. Polish motor vehicles engaged in the international transport of goods shall be exempt in Austria from the motor vehicle tax (*Kraftfahrzeugsteuer*) if the period during which the motor vehicle remains in Austrian territory after each frontier crossing does not exceed one year.

2. Polish enterprises engaged in the international road transport of goods by motor vehicles licensed for traffic in Poland shall in Austria pay the transport tax (*Beförderungssteuer*) for each journey at the following rates of taxation, which shall not be computed cumulatively :

- |   |                          |
|---|--------------------------|
| (a) For journeys whose transport distance does not exceed 100 km .....    | 20.—Austrian schillings, |
| (b) For journeys whose transport distance is between 100 and 300 km ..... | 35.—Austrian schillings, |
| (c) For journeys whose transport distance exceeds 300 km .....            | 45.—Austrian schillings  |

per gross-weight ton of goods transported.

3. Fractions of tons shall be rounded off to the next higher full ton.

4. Transport distance within the meaning of paragraph 2 shall be deemed to be the distance covered from the frontier crossing point to the furthest destination. The same shall apply *mutatis mutandis* to the transport of goods on the return journey.

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<sup>1</sup> Came into force on 1 April 1968, in accordance with article 3, paragraph 1.

5. No transport tax shall be levied for distances covered by motor vehicles travelling without freight ("empty journeys").

*Article 2*

1. Austrian enterprises engaged in the international road transport of goods by motor vehicles licensed for traffic in Austria shall in Poland pay the transport tax (*opłata od przewozu*) for motor lorries, with or without trailers, at the following rates:

- |     |  |              |
|-----|--|--------------|
| (a) | For a useful load of not more than 10 tons . . . . .                       | 200.—złotys, |
| (b) | For a useful load of more than 10 tons but not more than 15 tons . . . . . | 300.—złotys, |
| (c) | For a useful load of more than 15 tons . . . . .                           | 360.—złotys. |

2. The transport tax referred to in paragraph 1 shall be paid for each entry of a motor vehicle into Polish territory.

*Article 3*

1. This Agreement shall enter into force on 1 April 1968 and shall remain in force indefinitely.

2. The Agreement may be denounced by either Contracting Party at any time by giving three months' notice; in that event, the Agreement shall cease to have effect on the expiry of the period of notice.

3. The Federal Ministry of Finance of the Republic of Austria and the Ministry of Transport of the Polish People's Republic may enter into direct communication for the purpose of giving effect to this Agreement.

DONE at Warsaw on 5 February 1968, in duplicate in the German and Polish languages, both texts being equally authentic.

For the Federal Ministry of Finance of the Republic of Austria :  
HAMMERSCHMIDT

For the Ministry of Transport of the Polish People's Republic :  
BATKOWSKI