

No. 10035

**FINLAND
and
FRANCE**

**Exchange of notes constituting an agreement concerning
tax relief for motor vehicles engaged in international
road transport. Paris, 31 March 1969**

Authentic text: French.

Registered by Finland on 24 November 1969.

**FINLANDE
et
FRANCE**

**Échange de notes constituant un accord sur l'exonération
fiscale accordée aux véhicules à moteur effectuant des
transports routiers internationaux. Paris, 31 mars 1969**

Texte authentique: français.

Enregistré par la Finlande le 24 novembre 1969.

[TRANSLATION — TRADUCTION]

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹
BETWEEN THE GOVERNMENT OF FINLAND AND THE
GOVERNMENT OF FRANCE CONCERNING TAX
RELIEF FOR MOTOR VEHICLES ENGAGED IN
INTERNATIONAL ROAD TRANSPORT

I

The Finnish Ambassador in Paris to the French Minister for Foreign Affairs

Paris, 31 March 1969

Sir,

Referring to article 15 of the Agreement between the Government of the Republic of Finland and the Government of the French Republic concerning international road transport, signed at Helsinki on 27 October 1967², under which the two Contracting Parties agreed to exchange notes specifying the extent to which reciprocal exemptions or reductions might be granted in respect of taxes levied on vehicles engaged in transport operations covered by the said Agreement, I have the honour to propose that the following tax relief should be granted :

Motor vehicles duly registered in France, and the trailers of such vehicles, which are temporarily present in the territory of the Republic of Finland and are carrying out transport operations provided for in the Agreement of 27 October 1967 between the Government of the Republic of Finland and the Government of the French Republic concerning international road transport shall be exempt from the regular tax referred to in article 9, paragraph 4, of the Order providing for the enforcement and application of the Act of 30 December 1966 concerning motor vehicle taxes, as provided in the Order of 27 December 1968 amending the Order providing for the enforcement and application of the Act concerning motor vehicle taxes, the additional taxes provided for in the said Order being excluded from the exemption.

Motor vehicles duly registered in Finland and the trailers of such vehicles, which are temporarily present in the territory of France and are carrying out transport operations provided for in the above-mentioned Agreement shall be exempt from the special tax on certain road vehicles provided for in article 16 of the French Finance Act of 1968.

¹ Came into force on 20 August 1969, i.e. the thirtieth day after the Government of France had been informed in writing that the Government of Finland had carried out the constitutional procedures required to that effect, in accordance with the provisions of the said notes.

² United Nations, *Treaty Series*, vol. 643, p. 75.

This Agreement does not provide for exemption from taxation on the fuel used in the tank of the vehicle.

This Agreement does not provide for any reduction in the value-added tax affecting road transport in France or in such value-added tax as may hereafter be imposed in Finland.

This Agreement shall enter into force on the thirtieth day after the Government of France has been notified in writing that the Government of Finland has completed the necessary constitutional procedures relating to the entry into force of the Agreement.

In the event that the Government of France approves these provisions, I have the honour to propose that this note and your reply should be regarded as constituting an Agreement between the Governments of Finland and France in this matter.

Accept, Sir, etc.

R. R. SEPPÄLÄ

II

The Chief of the Department of Economic and Financial Affairs of the French Ministry of Foreign Affairs acting on behalf of the Ministry of Foreign Affairs

Paris, 31 March 1969

Sir,

I have received your note of 31 March, which reads as follows:

[*See note I*]

I have the honour to inform you that the foregoing provisions meet with the complete agreement of the French Government.

Accept, Sir, etc.

Augustin JORDAN