

No. 10323

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**AUSTRIA**  
and  
**LIECHTENSTEIN**

**Protocol concerning the taxation of road traffic crossing the frontier between the Republic of Austria and the Principality of Liechtenstein. Signed at Vaduz on 6 November 1969**

*Authentic text: German.*

*Registered by Austria on 25 February 1970.*

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**AUTRICHE**  
et  
**LIECHTENSTEIN**

**Protocole relatif à la taxation du trafic routier à la frontière entre la République d'Autriche et la Principauté du Liechtenstein. Signé à Vaduz le 6 novembre 1969**

*Texte authentique: allemand.*

*Enregistré par l'Autriche le 25 février 1970.*

[TRANSLATION — TRADUCTION]

PROTOCOL<sup>1</sup> CONCERNING THE TAXATION OF ROAD  
TRAFFIC CROSSING THE FRONTIER BETWEEN THE  
REPUBLIC OF AUSTRIA AND THE PRINCIPALITY OF  
LIECHTENSTEIN

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During the period from 4 to 6 November 1969, conversations were held between an Austrian delegation led by Dr. Josef Hammerschmidt, Head of Department in the Federal Ministry of Finance, and a Liechtenstein delegation led by Dr. Gerard Batliner, Head of Government of the Principality of Liechtenstein, concerning the taxation of road traffic crossing the frontier between the Republic of Austria and the Principality of Liechtenstein; the results of the conversations were as follows :

I. TAX ON MOTOR VEHICLES

Motor vehicles authorized to operate in either of the two States shall be granted exemption in the other State from the tax on motor vehicles, provided that the period during which they are temporarily present in the latter State does not exceed one year as reckoned from each crossing of the frontier.

This provision shall enter into force on 1 January 1970.

II. TRANSPORT TAX

In consideration of the fact that no duty comparable to the Austrian transport tax is levied at present in the Principality of Liechtenstein, the Austrian delegation agrees that Liechtenstein transport enterprises engaging in cross-frontier operations shall pay transport tax subject to the following rules :

1. Cross-frontier passenger transport by road :

Transport enterprises domiciled in Liechtenstein and engaging in cross-frontier passenger transport operations by road, against remuneration, with motor vehicles authorized to operate in Liechtenstein shall be exempt from transport tax in Austria as from 1 January 1970.

2. Cross-frontier goods transport by road :

Transport enterprises domiciled in Liechtenstein and engaging in cross-frontier goods transport operations by road with motor vehicles authorized to

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<sup>1</sup> Came into force on 1 January 1970, in accordance with section I.

operate in Liechtenstein shall, as from 1 January 1970, pay transport tax in Austria in respect of every journey in Austrian territory, as follows :

For every ton gross weight of goods transported and every kilometre (ton-kilometre) covered during a journey in Austrian territory :

First 30 km .....	10 groschen
31 km to 50 km inclusive .....	60 groschen
51 km to 80 km inclusive .....	50 groschen
81 km to 90 km inclusive .....	40 groschen
91 km to 110 km inclusive .....	30 groschen
111 km to 190 km inclusive .....	20 groschen
191 km and over .....	5 groschen

A journey shall be defined as the distance covered in a transport operation between the frontier-crossing point and the destination farthest removed therefrom. This provision shall apply, *mutatis mutandis*, to transport operations on the return journey.

No transport tax shall be levied in respect of distances covered by unladen motor vehicles.

The foregoing arrangement may be denounced at any time subject to one month's notice; it shall cease to have effect upon the expiry of the period of notice.

Vaduz, 6 November 1969.

For the Austrian delegation :

HAMMERSCHMIDT

For the Liechtenstein delegation :

BATLINER