

**No. 10423**

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**UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
and  
FRANCE**

**Agreement in respect of the regulation of taxation of road vehicles  
used for the international carriage of goods. Signed at London  
on 28 March 1969**

*Authentic texts: English and French.*

*Registered by the United Kingdom of Great Britain and Northern Ireland on 21 April  
1970.*

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**ROYAUME-UNI DE GRANDE-BRETAGNE  
ET D'IRLANDE DU NORD  
et  
FRANCE**

**Accord relatif au régime fiscal applicable aux véhicules routiers  
utilisés pour le transport international de marchandises. Signé  
à Londres le 28 mars 1969**

*Textes authentiques: anglais et français.*

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 21 avril  
1970.*

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE FRENCH REPUBLIC IN RESPECT OF THE REGULATION OF TAXATION OF ROAD VEHICLES USED FOR THE INTERNATIONAL CARRIAGE OF GOODS

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The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the French Republic;

Desiring to facilitate the international carriage of goods by road between their two countries;

Considering the Agreement on the International Carriage of Goods by Road signed at London on 28th March, 1969<sup>2</sup>;

Have agreed as follows:

*Article 1*

For the purposes of this Agreement:

- (a) the term “ vehicle ” shall mean any mechanically propelled road vehicle designed or adapted for the carriage of goods and all trailers for coupling to such vehicles whether imported with the vehicle or separately; and
- (b) the term “ territory ” shall mean:
  - (i) in relation to the United Kingdom: England, Wales, Scotland and Northern Ireland;
  - (ii) in relation to the French Republic: the territory of the French Republic in Europe.

*Article 2*

Vehicles which are:

- (a) registered in the territory of one of the Contracting Parties;
- (b) owned by persons resident in the territory of that Contracting Party; and

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<sup>1</sup> Came into force on 4 November 1969, the date when each Contracting Party had notified the other of the completion of the procedures required by its constitution, in accordance with article 4 (1).

<sup>2</sup> United Nations, *Treaty Series*, vol. 738, No. 10599.

(c) temporarily imported into the territory of the other Contracting Party for the purpose of the international carriage of goods for delivery at or collection from any point in the territory of that Contracting Party or in transit through that territory

shall be exempted:

- (i) in the territory of the French Republic, from the special tax on certain road vehicles;
- (ii) in the territory of the United Kingdom, from taxes and charges levied on the circulation or possession of vehicles (other than taxes of charges on fuel consumption or tolls).

### *Article 3*

The exemptions provided for in Article 2 of this Agreement shall be granted in the territory of each Contracting Party so long as the conditions laid down in the Customs regulations in force in that territory for the temporary admission, without payment of import duties and import taxes, of vehicles described in Article 2 of this Agreement are fulfilled.

### *Article 4*

(1) Each Contracting Party shall notify the other of the completion of the procedures required by its constitution to bring the Agreement into force. The Agreement shall take effect on the date of the last of these notifications.

(2) The Agreement shall remain in force for a period of one year after its entry into force. Thereafter, it shall continue in force unless it is terminated by either Contracting Party giving three months' notice thereof to the other Contracting Party.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at London, this 28th day of March, 1969, in the English and French languages, both texts being equally authoritative.

For the Government of the United Kingdom  
of Great Britain and Northern Ireland:  
CHALFONT

For the Government of the French Republic:  
G. DE COURCEL