

No. 11037

**FINLAND
and
POLAND**

Exchange of notes constituting an agreement concerning exemption from all taxes and fiscal charges on transport of passengers and goods on the basis of reciprocity. Warsaw, 30 October and 12 December 1970

Authentic text: English.

Registered by Finland on 1 May 1971.

**FINLANDE
et
POLOGNE**

Échange de notes constituant un accord concernant l'exemption de tous les impôts et charges fiscales sur le transport des passagers et des marchandises sur une base de réciprocité. Varsovie, 30 octobre et 12 décembre 1970

Texte authentique: anglais.

Enregistré par la Finlande le 1^{er} mai 1971.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT ¹
BETWEEN THE REPUBLIC OF FINLAND AND THE
PEOPLE'S REPUBLIC OF POLAND CONCERNING EX-
EMPTION FROM ALL TAXES AND FISCAL CHARGES
ON TRANSPORT OF PASSENGERS AND GOODS ON
THE BASIS OF RECIPROCITY

I

Warsaw, on October 30, 1970

Your Excellency,

With reference to Article 13 sub-paragraph 3 of the Agreement between the Republic of Finland and the People's Republic of Poland concerning International Transport by Road, signed at Warsaw on October 18, 1969 ², I have the honour to confirm that my Government are prepared to enter into an Agreement on the following terms:

Passenger transport operations performed by the carriers of one Contracting Party into and from the territory of the other Contracting Party and in transit across that territory as well as by motorcoaches performing those operations shall, on the basis of reciprocity, be exempt from all taxes and fiscal charges applicable to such operations and from taxes and fiscal charges levied on the usage of roads.

Goods transport operations performed by the carriers of one Contracting Party into and from the territory of the other Contracting Party as well as by motor vehicles performing those operations shall, on the basis of reciprocity, be exempt from all taxes and fiscal charges applicable to such operations and from taxes and fiscal charges levied on the usage of roads. These exemptions shall also be applied to the goods transport operations performed in transit across the territory of either Contracting Party, when the goods transport operations are performed with participation of the ferry boat connections between Finnish, Polish and Scandinavian harbours.

¹ Came into force on 1 March 1971, i.e., on the thirtieth day from the date (30 January 1971) of the exchange of notes confirming that the constitutional requirements had been carried out, with retroactive effect from 1 January 1971, in accordance with the provisions of the said notes.

² United Nations, *Treaty Series*, vol. 727, p. 343.

If the above proposed is acceptable to the Government of the People's Republic of Poland I have the honour to suggest that this Note, together with your reply to that effect, shall be regarded as an Agreement, which shall remain in force from January 1, 1971 to December 31, 1971 and it may be extended by mutual consent of the two Parties and shall enter into force on the 30th day from the date of the exchange of notes confirming that the constitutional requirements for the entry into force of this Agreement have been carried out.

Please accept, Your Excellency, the assurance of my highest consideration.

OSMO ORKOMIES

II

Warsaw, December 12, 1970

Your Excellency,

I have the honour to acknowledge the receipt of Your Excellency's Note of to-day's date reading as follows:

[*See note I*]

I have the honour to express agreement to the above and to accept the proposal that Your Excellency's Note and this reply should constitute an Agreement in this matter.

Please accept, Your Excellency, the assurance of my highest consideration.

STEFAN JEDRYCHOWSKI