

No. 11869

FRANCE
and
FEDERAL REPUBLIC OF GERMANY

Agreement concerning the taxation of road vehicles used for international transport. Signed at Paris on 3 November 1969

Authentic texts : French and German.

Registered by France on 13 July 1972.

FRANCE
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE

Convention relative au régime fiscal des véhicules routiers utilisés pour le transport international. Signée à Paris le 3 novembre 1969

Textes authentiques : français et allemand.

Enregistrée par la France le 13 juillet 1972.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY CONCERNING THE TAXATION OF ROAD VEHICLES USED FOR INTERNATIONAL TRANSPORT

The Government of the French Republic and the Government of the Federal Republic of Germany, desiring to facilitate international road transport between the two States and in transit through their territory, have agreed as follows :

Article 1

1. For the purposes of this Agreement, the term “ vehicle ” means any mechanically propelled vehicle operated on the public highway and intended for the transport of goods or persons and any trailer that may be coupled to such a vehicle, whether imported with the vehicle or separately.

2. Truck tractors and semi-trailers shall also be considered to be vehicles.

Article 2

1. Vehicles duly registered in the territory of one Contracting Party which are temporarily imported into the territory of the other Contracting Party shall be exempt :

In the territory of the French Republic from the special tax on certain road vehicles (*taxe spéciale sur certains véhicules routiers*).

In the territory of the Federal Republic of Germany from the vehicle tax.

2. Such exemptions shall also be granted for vehicles which have their center of operations in the territory of one of the Contracting Parties and are exempt under national regulations from the registration requirement.

Article 3

1. In the case of vehicles intended for goods transport, the exemptions provided for in article 2 shall be granted only if such vehicles do not remain in

¹ Came into force on 1 February 1971, i.e., the first day of the month following that in which the second communication was received by which the Contracting Parties notified each other of the completion of the procedures required under their Constitutions, in accordance with article 5 (1).

the territory of the other Contracting Party for a period exceeding 14 consecutive days for each journey.

2. For purposes of calculating the length of the stay, the day of entry and the day of exit shall each count as a whole day.

3. The competent authorities of the Contracting Parties may make exceptions with regard to the period specified in paragraph 1 of this article, particularly in the case of vehicles which have broken down or are being used for fairs, exhibitions or similar events.

Article 4

This Agreement shall also apply to *Land Berlin*, unless the Government of the Federal Republic of Germany makes a declaration to the contrary to the Government of the French Republic within three months after the entry into force of the Agreement.

Article 5

1. The Contracting Parties shall notify each other of the completion of the procedures required under their Constitutions for the entry into force of this Agreement. The latter shall enter into force on the first day of the month following that in which the second such notification is received.

2. This Agreement is concluded for a period of one year and shall be renewed automatically unless it is denounced by one of the Contracting Parties on three months' notice.

DONE at Paris on 3 November 1969, in duplicate in the French and German languages, both texts being equally authentic.

For the Government
of the French Republic :

HERVÉ ALPHAND

For the Government
of the Federal Republic
of Germany :

SIGMUND VON BRAUN