

No. 13047

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
and
FEDERAL REPUBLIC OF GERMANY**

**Agreement in respect of the regulation of the taxation of
road vehicles in international traffic. Signed at Bonn on
5 November 1971**

Authentic texts: English and German.

*Registered by the United Kingdom of Great Britain and Northern Ireland
on 7 February 1974.*

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Accord relatif à la réglementation de l'imposition des véhi-
cules routiers en circulation internationale. Signé à
Bonn le 5 novembre 1971**

Textes authentiques : anglais et allemand.

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
le 7 février 1974.*

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY IN RESPECT OF THE REGULATION OF THE TAXATION OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC

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

Desiring to facilitate road transport between their two countries and in transit through their territories;

Have agreed as follows:

Article 1. For the purposes of this Agreement:

(a) the term “vehicles” shall mean any mechanically propelled road vehicles or any trailers for coupling to such vehicles, whether imported with the vehicles or separately;

(b) the term “territory” shall mean in relation to the United Kingdom: England, Wales, Scotland and Northern Ireland.

Article 2. 1. Vehicles which are registered in the territory of one Contracting Party and are temporarily imported into the territory of the other Contracting Party shall be exempted:

(a) in the territory of the Federal Republic of Germany from the *Kraftfahrzeugsteuer* (motor vehicle tax);

(b) in the territory of the United Kingdom from the taxes and charges levied on the circulation or possession of vehicles (other than taxes or charges on fuel consumption or tolls).

2. This exemption shall also apply to vehicles allowed to be brought into circulation and exempted from the obligation to be registered in the territory of either Contracting Party.

3. Neither Contracting Party shall however be required by paragraphs 1 or 2 of this article to grant this exemption in respect of vehicles which are owned by persons resident in its territory.

Article 3. 1. Subject to the provisions of paragraph 2 of this article, the exemption 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.

2. As respects vehicles which are constructed or adapted for the carriage of goods, either Contracting Party may limit the duration of the exemption to fourteen consecutive days in the case of each importation, counting the day of import

¹ Came into force on 1 September 1973, i.e. the first day of the month following the last of the notifications by which the Contracting Parties informed each other (on 16 November 1971 and 27 August 1973) of the completion of the procedures required by their respective constitutions, in accordance with article 5(1).

and the day of export each as one full day. The competent authorities may, however, extend that period in cases where vehicles are out of use or are used in connection with fairs, exhibitions or similar events or are delayed by other special circumstances.

Article 4. This Agreement shall also apply to Land Berlin, provided that the Government of the Federal Republic of Germany has not made a contrary declaration to the Government of the United Kingdom within three months from the date of entry into force of this Agreement.

Article 5. 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 enter into force on the 1st day of the month following that in which the second of these notifications is made.

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 written 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 Bonn this 5th day of November 1971 in the English and German languages, both texts being equally authoritative.

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

For the Government
of the Federal Republic
of Germany:
S. FR. VON BRAUN
