

No. 14549

**FEDERAL REPUBLIC OF GERMANY
and
ROMANIA**

Agreement concerning the taxation of road vehicles in international traffic. Signed at Bucharest on 31 October 1973

Authentic texts: German and Romanian.

Registered by the Federal Republic of Germany on 16 January 1976.

**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
ROUMANIE**

Accord relatif au régime fiscal accordé aux véhicules à moteur effectuant des transports routiers internationaux. Signé à Bucarest le 31 octobre 1973

Textes authentiques : allemand et roumain.

Enregistré par la République fédérale d'Allemagne le 16 janvier 1976.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF ROMANIA CONCERNING THE TAXATION OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC

The Government of the Federal Republic of Germany and the Government of the Socialist Republic of Romania,

Desiring to facilitate road transport between the two countries and in transit through their territory,

Have agreed as follows:

Article 1. For the purposes of this Agreement, the term “vehicle” means any mechanically propelled road vehicle and any trailer that may be coupled to such a vehicle, whether imported with the vehicle or separately.

Article 2. (1) Vehicles 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 Federal Republic of Germany from the motor vehicle tax (*Kraftfahrzeugsteuer*);
- in the territory of the Socialist Republic of Romania from the road use tax.

(2) The exemption provided for in paragraph 1 shall also apply to vehicles allowed to be brought into circulation in the territory of either Contracting Party and exempt from the registration requirement.

Article 3. (1) The exemptions provided for in article 2 shall be granted in respect of vehicles intended for the carriage of goods only if such vehicles do not remain in the territory of the other Contracting Party for a period exceeding fourteen consecutive days. 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.

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

Article 4. In conformity with the Quadripartite Agreement of 3 September 1971,² this Agreement shall also be extended to Berlin (West) in accordance with established procedures.

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 Agreement shall enter into force on the first day of the month following that on which the second such notification is received.

¹ Came into force on 1 July 1975, the first day of the month following the month in which the second notification, confirming the completion of the required constitutional procedures had been received, in accordance with article 5 (1).

² United Nations, *Treaty Series*, vol. 880, p.115.

(2) This Agreement shall remain in force for an unlimited period of time and may be terminated at any time by either Contracting Party after one year has elapsed from the time of its entry into force, on three months' written notice.

DONE at Bucharest on 31 October 1973 in duplicate, in the German and Romanian languages, both texts being equally authentic.

For the Government of the Federal Republic of Germany:
W. KILIAN

For the Government of the Socialist Republic of Romania:
J. BITULEANU
