

No. 17338

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

**Agreement in respect of the regulation of the taxation of
road vehicles engaged in international transport. Signed
at London on 24 August 1978**

Authentic texts: Spanish and English.

Registered by Spain on 27 November 1978.

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

**Accord sur la réglementation fiscale relative aux véhicules
routiers utilisés dans le transport international. Signé à
Londres le 24 août 1978**

Textes authentiques : espagnol et anglais.

Enregistré par l'Espagne le 27 novembre 1978.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE KINGDOM OF SPAIN AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND IN RESPECT OF THE REGULATION OF THE TAXATION OF ROAD VEHICLES ENGAGED IN INTERNATIONAL TRANSPORT

The Government of the Kingdom of Spain and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to facilitate the international carriage of goods and passengers by road by reducing on a basis of reciprocity and mutual advantage the incidence of taxation on such carriage between their two countries and in transit through their territories,

Have agreed as follows:

Article 1. For the purposes of this Agreement:

(1) The term “carrier” shall mean any physical or legal person who, in either Spain or the United Kingdom, is authorised in accordance with the relevant national laws and regulations to carry and carries goods or passengers by road.

(2) The term “passenger vehicle” shall mean any mechanically-propelled road vehicle which:

- (i) Is constructed or adapted for use and used on the roads for carriage of passengers;
- (ii) Has at least nine seats in addition to that of the driver;
- (iii) Is registered in the territory of one Contracting Party and is owned or operated by or on behalf of a carrier authorised in that territory to carry passengers;
- (iv) Is temporarily imported into the territory of the other Contracting Party for the purpose of the international carriage of passengers to, from or in transit through that territory.

(3) The term “goods vehicle” shall mean any mechanically-propelled road vehicle which is:

- (i) Constructed or adapted for use and used on the roads for the carriage of goods;
- (ii) Registered in the territory of one Contracting Party;
- (iii) 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 that territory or in transit through that territory; and
- (iv) Any trailer or semi-trailer which fulfils conditions (i) and (iii) of this sub-paragraph, provided that if a trailer or semi-trailer and its towing vehicle both fulfil the conditions of this paragraph the combination shall be regarded as one vehicle.

¹ Applied provisionally from 23 September 1978, i.e., 30 days after the date of signature, and came into force definitively on 17 November 1978, i.e., 30 days after the receipt of the last of the notifications (effected on 28 September and 16 October 1978) by which the Contracting Parties informed each other through the diplomatic channel of the completion of the necessary constitutional or legislative formalities, in accordance with article 4 (1).

(4) The term “territory” shall mean:

- In relation to the United Kingdom, England, Wales, Scotland and Northern Ireland;
- In relation to Spain, all the national territory.

(5) The competent authorities shall be:

- (i) In the United Kingdom, the Department of Transport in London;
- (ii) In Spain, the Ministry of Transport and Communications in Madrid.

(6) The term “taxes and charges on the circulation and possession of vehicles” shall include in Spain payments under the *Canon de Coincidencia*, and in the United Kingdom vehicle excise duty.

(7) The term “charges or taxes levied on transport operations” shall include in Spain the *Permiso Especial*, and in the United Kingdom the Operator’s Licence.

Article 2. (1) Subject to the provisions of paragraph (3) of this Article, goods and passenger 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 from the taxes and charges levied on the circulation and possession of vehicles and from charges or taxes levied on transport operations carried out in the territory of the other Contracting Party.

(2) The exemptions provided for by paragraph (1) of this Article 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 of such vehicles into that territory without payment of import duties or import taxes are fulfilled.

(3) The exemptions provided for by paragraph (1) of this Article shall not apply to taxes included in the price of fuel or to tolls for the use of particular bridges, tunnels, roads or ferries.

(4) Fuel imported in the ordinary supply tanks of vehicles shall be exempt from taxes and duties.

Article 3. (1) The competent authorities of the Contracting Parties shall jointly concert all administrative measures for giving effect to the provisions of this Agreement.

(2) At the request of either competent authority, representatives of both shall meet as a joint committee to review the operation of this Agreement.

Article 4. (1) This Agreement shall be applied provisionally 30 days after the date of signature. Nevertheless, the Contracting Parties shall notify each other through the diplomatic channel of the completion of the necessary constitutional or legislative formalities for the entry into force of this Agreement. It shall enter into force 30 days after the receipt of the later of these notifications.

(2) This Agreement shall remain in force for one year after it has entered into force and thereafter shall be tacitly extended for periods of one year unless one of the Contracting Parties notifies the other through the diplomatic channel six months in advance of its wish to terminate it.

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

DONE in duplicate at London this 24th day of August 1978, in the Spanish and English languages, both texts being equally authoritative.

For the Government of the Kingdom of Spain:

[Signed]

LUIS GUILLERMO PERINAT
Embajador de España¹

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

[Signed]

GORONWY-ROBERTS of Caernarvon and Ogwen
Ministro de Estado²

¹ Ambassador of Spain.

² Minister of State.