

No. 19216

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

**Agreement in respect of the regulation of the taxation of
road vehicles in international traffic. Signed at Athens
on 31 August 1978**

Authentic texts: English and Greek.

*Registered by the United Kingdom of Great Britain and Northern Ireland on
6 November 1980.*

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

**Accord sur la réglementation afférente à l'imposition
des véhicules routiers en trafic international. Signé à
Athènes le 31 août 1978**

Textes authentiques : anglais et grec.

*Enregistré par le Royaume-Uni de Grande Bretagne et d'Irlande du Nord le
6 novembre 1980.*

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE HELLENIC REPUBLIC 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 Hellenic Republic;

Desiring to facilitate the international carriage of goods and passengers by road by reducing 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:

(a) The term “carrier” shall mean any physical or legal person who, in either the United Kingdom or Greece is authorised in accordance with the relevant national laws and regulations to carry and carries passengers or goods by road for hire or reward or on his own account.

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

- (i) Is constructed or adapted for use and used on the road for the 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; and
- (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.

(c) 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; and
- (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;

or any trailer or semi-trailer which fulfils conditions (i) and (iii) above, 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.

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

(e) The competent authorities shall be:

- (i) In the United Kingdom, the Department of Transport in London; and
- (ii) In Greece, the Ministry of Finance in Athens.

¹ Came into force on 16 April 1980, i.e., 30 days after the date on which the Contracting Parties informed each other in writing that the measures to give effect to the Agreement in their respective territories had been taken, in accordance with article 4 (1).

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 referred to in 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 referred to in paragraph (1) of this Article shall not apply to tolls for the use of particular bridges, tunnels or ferries.

(4) The fuel contained in the ordinary supply tanks of a vehicle shall be exempt from customs duties and taxes.

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 enter into force thirty days after the Contracting Parties have informed each other in writing that the measures necessary for giving effect to the Agreement in their respective territories have been taken.

(2) This 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 one Contracting Party giving six months' notice thereof in writing to the other Contracting Party.

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

DONE in two originals at Athens, this 31st day of August, 1978, in the English and Greek languages, both texts being equally authoritative.

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

IAIN J. M. SUTHERLAND

For the Government
of the Hellenic Republic:

A. CANELLOPOULOS