

**No. 18481**

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**FEDERAL REPUBLIC OF GERMANY  
and  
POLAND**

**Agreement concerning the taxation of international road  
traffic. Signed at Warsaw on 19 July 1976**

*Authentic texts: German and Polish.*

*Registered by the Federal Republic of Germany on 14 April 1980.*

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**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE  
et  
POLOGNE**

**Accord relatif au régime fiscal applicable aux transports  
routiers internationaux. Signé à Varsovie le 19 juillet  
1976**

*Textes authentiques : allemand et polonais.*

*Enregistré par la République fédérale d'Allemagne le 14 avril 1980.*

## [TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE FEDERAL  
REPUBLIC OF GERMANY AND THE POLISH PEOPLE'S  
REPUBLIC CONCERNING THE TAXATION OF INTERNA-  
TIONAL ROAD TRAFFIC

The Government of the Federal Republic of Germany and the Government of the Polish People's Republic,

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 (including semi-trailers) which can 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*); and

—In the territory of the Polish People's Republic, from the carriage tax (*opłata od przewozu*).

(2) Paragraph 1 shall also apply to vehicles which are exempt from the registration requirement in the territory of either Contracting Party.

(3) Each Contracting Party shall have the right to exclude trailers (including semi-trailers) registered in the territory of the other Contracting Party, from the exemption provided for in paragraph 1, if those trailers (including semi-trailers) are towed by vehicles registered in a third State.

*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 on any single occasion for a period exceeding 14 consecutive days. For the 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 permit 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, including cultural and sports events.

<sup>1</sup> Came into force on 7 October 1978, i.e., one month after the exchange of notifications by which the Contracting Parties had informed each other of the completion of the required constitutional procedures, in accordance with article 5 (1).

*Article 4.* In conformity with the Quadripartite Agreement of 3 September 1971,<sup>1</sup> 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 in accordance with their respective legislation for the entry into force of this Agreement. The Agreement shall enter into force one month after the exchange of the notifications.

(2) This Agreement is concluded for an indefinite period. It may be denounced in writing by either Contracting Party not later than three months before the end of the calendar year; in such case, it shall cease to have effect at the end of the year in question.

DONE at Warsaw on 19 July 1976, in duplicate in the German and Polish languages, both texts being equally authentic.

For the Government  
of the Federal Republic of Germany:  
HANS HELLMUTH RUETE

For the Government  
of the Polish People's Republic:  
TADEUSZ BEJM

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<sup>1</sup> United Nations, *Treaty Series*, vol. 880, p. 115.