

No. 18935

**SPAIN
and
FEDERAL REPUBLIC OF GERMANY**

**Agreement relating to taxation of vehicles in international
road traffic. Signed at Madrid on 8 March 1979**

Authentic texts: Spanish and German.

Registered by Spain on 18 June 1980.

**ESPAGNE
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Accord relatif au régime fiscal des véhicules en circulation
routière internationale. Signé à Madrid le 8 mars 1979**

Textes authentiques : espagnol et allemand.

Enregistré par l'Espagne le 18 juin 1980.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE KINGDOM OF SPAIN AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY RELATING TO TAXATION OF VEHICLES IN INTERNATIONAL ROAD TRAFFIC

The Government of the Kingdom of Spain and the Government of the Federal Republic of Germany,

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

Have agreed as follows:

Article 1. For the purposes of this Agreement, the term “vehicle” shall mean any mechanically propelled vehicle and any type of trailer (or semi-trailer) which either forms a unit with the towing vehicle or is separate from it.

Article 2. 1. Vehicles registered in the territory of one of the two countries and which enter the territory of the other country for a temporary stay shall be exempted from the *Canon de Coincidencia* in the Kingdom of Spain and from the motor-vehicle tax in the territory of the Federal Republic of Germany.

2. This exemption shall also apply to vehicles which are exempt from the registration requirement.

3. In any case, private vehicles and motorcycles shall be exempted, during their temporary stay in the other country, from the payment of taxes on the possession and circulation of vehicles which are levied in the other country.

4. The said exemption shall not apply to import duties, taxes included in the price of fuel, and tolls and similar fees.

Article 3. 1. The exemptions provided for in article 2, paragraphs 1 and 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 14 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 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. This Agreement shall apply to *Land Berlin* provided that the Government of the Federal Republic of Germany does not make a declaration to the contrary to the Government of the Kingdom of Spain within three months after the date of entry into force of this Agreement.

Article 5. 1. The Contracting Parties shall notify each other through the diplomatic channel of the completion of the necessary domestic formalities for the

¹ Came into force on 1 June 1980, i.e., the first day of the month following the date of the last of the notifications (effected on 19 February and 26 May 1980) by which the Contracting Parties notified each other of the completion of the necessary domestic formalities, in accordance with article 5 (1).

entry into force of this Agreement. It shall enter into force on the first day of the month following receipt of the later of these notifications.

2. This Agreement shall remain in force for one year and shall be tacitly extended unless one of the Contracting Parties denounces it in writing six months in advance of its expiration; in such case, the Agreement shall be terminated at the end of the period in question.

DONE at Madrid on 8 March 1979, in duplicate in the German and Spanish languages, both texts being equally authentic.

For the Government
of the Kingdom of Spain:

[*Signed*]

SALVADOR SÁNCHEZ-TERÁN HERNÁNDEZ
Minister of Transport
and Communications

For the Government
of the Federal Republic of Germany:

[*Signed*]

Dr. LOTHAR LAHN
Ambassador of the Federal
Republic of Germany
