

No. 19589

**FINLAND
and
FEDERAL REPUBLIC OF GERMANY**

Agreement concerning the taxation of road vehicles in international traffic. Signed at Helsinki on 31 March 1978

Authentic texts: Finnish and German.

Registered by Finland on 24 February 1981.

**FINLANDE
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

Accord relatif au régime fiscal accordé aux véhicules à moteur effectuant des transports routiers internationaux. Signé à Helsinki le 31 mars 1978

Textes authentiques : finnois et allemand.

Enregistré par la Finlande le 24 février 1981.

[TRANSLATION — TRADUCTION]

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

The Government of the Republic of Finland and the Government of the Federal Republic of Germany,

Desiring to facilitate road transport between the two States 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 that may be coupled to such a vehicle, whether imported with the vehicle or separately.

Article 2. 1. Vehicles registered in the territory of either State which are temporarily imported into the territory of the other State shall, in so far as article 3 does not apply, be exempt for one year:

- In the territory of the Federal Republic of Germany, from the motor-vehicle tax (*Kraftfahrzeugsteuer*), and
- In the territory of the Republic of Finland, from the fixed tax and use tax — motor-vehicle tax (*moottoriajoneuvoveron kiinteä vero ja kulutusvero*).

2. The exemption shall also apply to vehicles 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 State 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, are undergoing repairs, 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 be extended to Berlin (West) in accordance with established procedures, provided that the Government of the Federal Republic of Germany has not made a contrary declaration to the Government of the Republic of Finland within three months after the entry into force of this Agreement.

Article 5. 1. The Contracting Parties shall notify each other when the domestic requirements for the entry into force of this Agreement have been met. The

¹ Came into force on 1 March 1980, i.e., the first day of the month following the last of the notifications (effected on 6 February 1980) by which the Contracting Parties notified each other of the completion of the domestic requirements for its entry into force, in accordance with article 5 (1).

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

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

2. This Agreement is concluded for one year and shall be tacitly renewed unless one of the Contracting Parties denounces it in writing upon three months' notice; in the latter case, it shall cease to have effect upon the expiry of the denunciation notice period.

DONE at Helsinki on 31 March 1978, in duplicate in the Finnish and German languages, both texts being equally authentic.

For the Government of the Republic of Finland:

MATTI TUOVINEN

For the Government of the Federal Republic of Germany:

KLAUS SIMON
