

No. 20202

FEDERAL REPUBLIC OF GERMANY
and
SWEDEN

Agreement concerning the taxation of road vehicles in international traffic. Signed at Stockholm on 15 July 1977

Authentic texts: German and Swedish.

Registered by the Federal Republic of Germany on 31 July 1981.

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
SUÈDE

Convention relative au régime fiscal des véhicules routiers utilisés pour le transport international. Signée à Stockholm le 15 juillet 1977

Textes authentiques : allemand et suédois.

Enregistrée par la République fédérale d'Allemagne le 31 juillet 1981.

[TRANSLATION — TRADUCTION]

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

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

Desiring to facilitate road traffic 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 vehicle and any trailer that may be coupled to such a vehicle, whether imported with the vehicle or separately.

Article 2. (1) Vehicles registered in the territory of one of the two States which are temporarily imported into the territory of the other State shall be exempt: In the territory of the Federal Republic of Germany, from the vehicle tax (*Kraftfahrzeugsteuer*), and

In the territory of the Kingdom of Sweden, from the vehicle tax (*fordonsskatt*).

(2) The exemption shall also apply to vehicles which are exempt from the registration requirement.

Article 3. (1) In the case of vehicles intended for goods transport, the exemptions provided for in article 2 shall be granted only if such vehicles do not stay in the territory of the other State for a period exceeding 14 consecutive days for each journey. 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 may make exceptions with regard to the period specified in paragraph (1) of this article, 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 also apply to *Land Berlin*, unless the Government of the Federal Republic of Germany makes a declaration to the contrary to the Government of the Kingdom of Sweden within three months after the entry into force of the Agreement.

Article 5. (1) The Contracting Parties shall notify each other of the completion of the ratification procedures. The Agreement shall enter into force on the first day of the month following the month in which the second such notification is received.

¹ Came into force on 1 September 1979, i.e., the first day of the month following that in which the last of the notifications by which the Contracting Parties notified each other of the completion of the ratification procedures was received (on 18 June 1979 and 27 August 1979 respectively), in accordance with article 5 (1).

(2) This Agreement is concluded for a period of one year and shall be renewed automatically unless it is denounced in writing by one of the Contracting Parties on three months' notice.

DONE at Stockholm on 5 July 1977 in duplicate in the German and Swedish languages, both texts being equally authentic.

For the Government of the Federal Republic of Germany:

Dr. HEINZ VOIGT

For the Government of the Kingdom of Sweden:

KARIN SOEDER
