

No. 20201

FEDERAL REPUBLIC OF GERMANY
and
GREECE

Agreement concerning the taxation of road vehicles in international traffic. Signed at Athens on 21 September 1977

Authentic texts: German and Greek.

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

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
GRÈCE

Convention relative au régime fiscal des véhicules routiers utilisés pour le transport international. Signée à Athènes le 21 septembre 1977

Textes authentiques : allemand et grec.

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 HELLENIC REPUBLIC CONCERNING THE TAXATION OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC

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

Desiring to facilitate international road transport between the two States and 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 one of the two States and temporarily imported into the territory of the other State shall be exempt for one year, except as otherwise provided in article 3:

In the territory of the Federal Republic of Germany, from the “vehicle tax” (*Kraftfahrzeugsteuer*); and

In the territory of the Hellenic Republic, from “traffic taxes” (*teli kikloforias*) and from the duties levied on the parking of vehicles and trailers (*teli stathmefseos*) and for the cleaning of municipalities and communities.

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

(3) The exemption shall not include customs duties and consumption taxes, road and bridge tolls or other similar charges, or taxes and other charges levied on the transport of persons, baggage and goods.

Article 3. (1) In the case of vehicles intended for goods transport, the exemptions provided for in article 2, paragraphs (1) and (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, are under repair 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

¹ Came into force on 1 August 1979, i.e., on the first day of the month following that in which the last of the notifications by which the Contracting Parties informed each other of the fulfilment of their domestic requirements had been received (on 15 March 1979 and 6 July 1979 respectively), in accordance with article 5 (1).

Government of the Hellenic Republic 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 respective internal procedures required for the entry into force of this Agreement. The Agreement shall enter into force on the first day of the month following the month in which the second such notification is received.

(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, in which case the Agreement shall cease to be in force upon the expiry of the denunciation period.

(3) Notwithstanding paragraph (2), either Contracting Party may at any time denounce the Agreement in whole or in part by giving 30 days' notice, if, in the territory of the other Contracting Party, taxes pertaining to international road transport by the vehicles referred to in article 1 are changed or new such taxes are levied or other measures are introduced whereby the balance between the tax burdens for Greek and German vehicles is adversely affected.

DONE at Athens on 21 September 1977, in two originals, each in the German and Greek languages, both texts being equally authentic.

For the Government of the Federal Republic of Germany:
GIBBERT POENSGEN

For the Government of the Hellenic Republic:
MILTADIS EVERT
