

No. 20316

**FEDERAL REPUBLIC OF GERMANY
and
IRELAND**

**Agreement in respect of the regulation of the taxation of
road vehicles in international traffic. Signed at Dublin
on 10 December 1976**

Authentic texts: German and English.

Registered by the Federal Republic of Germany on 7 August 1981.

**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
IRLANDE**

**Accord relatif aux règles d'imposition des véhicules routiers
en trafic international. Signé à Dublin le 10 décembre
1976**

Textes authentiques : allemand et anglais.

Enregistré par la République fédérale d'Allemagne le 7 août 1981.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL
REPUBLIC OF GERMANY AND THE GOVERNMENT OF IRE-
LAND IN RESPECT OF THE REGULATION OF THE TAXATION
OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC

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

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

Have agreed as follows:

Article 1. For the purposes of this Agreement the term “vehicles” shall mean any mechanically propelled road vehicles or any trailers (including semi-trailers) for coupling to such vehicles, whether imported with the vehicles or separately.

Article 2. 1. Vehicles which are registered in the territory of one Contracting Party and are temporarily imported into the territory of the other Contracting Party shall be exempted

(a) In the Federal Republic of Germany from the motor vehicle tax (*Kraftfahrzeugsteuer*);

(b) In Ireland from any excise duty imposed in respect of vehicles (motor vehicle duty).

2. This exemption shall also apply to vehicles allowed to be brought into circulation and exempted from the obligation to be registered in the territory of either Contracting Party.

3. Neither Contracting Party shall, however, be required by paragraphs 1 or 2 to grant this exemption in respect of vehicles which are owned by persons resident in its territory.

Article 3. 1. Subject to the provisions of paragraph 2, the exemption provided for in article 2 shall be granted in the territory of each Contracting Party so long as the conditions laid down in the Customs regulations in force in that territory for the temporary admission, without payment of import duties and import taxes, of vehicles described in article 2 are fulfilled.

2. In relation to vehicles which are constructed or adapted for the carriage of goods, either Contracting Party may limit the duration of the exemption to fourteen consecutive days in the case of each importation, counting the day of import and the day of export each as one full day. The authorities designated by the Contracting Parties may, however, extend that period in cases where vehicles are out of use or are used in connection with fairs, exhibitions or similar events or are delayed by other special circumstances.

¹ Came into force on 1 October 1978, i.e., the first day of the month following that in which was received the last of the notifications by which the Contracting Parties informed each other of the completion of the procedures required by their respective Constitutions, in accordance with article 5 (1).

Article 4. This Agreement shall also apply to Land Berlin, provided that the Government of the Federal Republic of Germany does not make a contrary declaration to the Government of Ireland within three months of the date of entry into force of this Agreement.

Article 5. 1. Each Contracting Party shall notify the other of the completion of the procedures required by its Constitution to bring the Agreement into force. The Agreement shall enter into force on the first day of the month following that in which the second of these notifications is received.

2. The Agreement shall remain in force for a period of one year after its entry into force. Thereafter, it shall continue in force indefinitely unless it is terminated by either Contracting Party giving three months written notice thereof.

GESCHEHEN zu Dublin am 10. Dezember 1976 in zwei Urschriften, jede in deutscher und englischer Sprache, wobei jeder Wortlaut gleichermaßen verbindlich ist.

DONE at Dublin this tenth day of December 1976 in duplicate in the German and English languages, both texts being equally authentic.

Für die Regierung der Bundesrepublik Deutschland:
For the Government of the Federal Republic of Germany:

Dr. RUDOLF FECHTER

Für die Regierung von Irland:
For the Government of Ireland:

Dr. GARRET FITZGERALD
