

No. 20340

FEDERAL REPUBLIC OF GERMANY
and
UNION OF SOVIET SOCIALIST REPUBLICS

Agreement concerning reciprocal tax exemption of road vehicles in international traffic. Signed at Moscow on 21 February 1980

Authentic texts: German and Russian.

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

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
UNION DES RÉPUBLIQUES SOCIALISTES
SOVIÉTIQUES

Accord relatif à l'exemption fiscale réciproque des véhicules routiers en circulation internationale. Signé à Moscou le 21 février 1980

Textes authentiques : allemand et russe.

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

[TRANSLATION—TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY AND THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS CONCERNING RECIPROCAL TAX EXEMPTION OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC

The Government of the Federal Republic of Germany and the Government of the Union of Soviet Socialist Republics,

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. Such vehicles comprise, in particular: lorries, tractors (including haulage units), omni-buses, motor cars, trailers for such vehicles and motorcycles.

Article 2. 1. Vehicles registered in the Federal Republic of Germany or in the Union of Soviet Socialist Republics which are temporarily imported into the territory of the other Contracting Party shall, to the extent that article 3 is not applicable, 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 Union of Soviet Socialist Republics from the road taxes.

2. Paragraph 1 shall also apply to vehicles which are exempt from the registration requirement in the territory of either Contracting Party.

Article 3. The tax 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 Contracting Party for a period exceeding 21 consecutive days. For purposes of calculating the vehicle's length of stay in the territory of the other Contracting Party, the day of entry into said territory and the day of exit shall each count as a whole day.

If the vehicle is being used for fairs, exhibitions or similar activities, the tax exemption shall be provided for the period necessary to carry out such activities.

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.

¹ Came into force on 30 November 1980, i.e., one month after the date on which the Contracting Parties had notified each other (by notes dated 24 September and 30 October 1980) of the completion of the required constitutional procedures, in accordance with article 5.

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

Article 5. 1. This Agreement shall enter into force one month after the date on which the Contracting Parties notify each other of the completion of the procedures required in both States for that purpose.

2. This Agreement shall remain in force until either Contracting Party informs the other Contracting Party of its desire to terminate it. The Agreement shall in that case cease to have effect three months after the receipt by the other Contracting Party of the notification concerning the termination.

DONE at Moscow on 21 February 1980 in two original copies, each in the German and Russian languages, both texts being equally authentic.

For the Government of the Federal Republic of Germany:
Dr. HANS-GEORG WIECK

For the Government of the Union of Soviet Socialist
Republics:
V. V. DEMENTSEV
