

No. 21428

**SPAIN
and
FRANCE**

Agreement concerning the taxation of road vehicles used for international transport. Signed at Madrid on 16 October 1981

Authentic texts: French and Spanish.

Registered by Spain on 21 December 1982.

**ESPAGNE
et
FRANCE**

Accord relatif au régime fiscal applicable aux véhicules routiers utilisés pour le transport international. Signé à Madrid le 16 octobre 1981

Textes authentiques : français et espagnol.

Enregistré par l'Espagne le 21 décembre 1982.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF SPAIN CONCERNING THE TAXATION OF ROAD VEHICLES USED FOR INTERNATIONAL TRANSPORT

The Government of the French Republic and the Government of Spain,

Desiring to facilitate the international carriage of goods and passengers by road between France and Spain,

Having decided reciprocally to waive or reduce charges and taxes levied on the vehicles used,

Have agreed as follows:

Article 1. For the purposes of this Agreement:

(a) The term “carrier” means any natural or juridical person authorized under the relevant national laws and regulations to carry goods or passengers by road in the territory of either the French Republic or of Spain.

(b) The term “passenger vehicle” means any mechanically propelled road vehicle which:

- Is constructed or adapted for use as a means of carriage of persons by road;
- Contains more than eight seats in addition to that of the driver;
- Is registered in the territory of one of the Contracting Parties;
- Is temporarily imported into the territory of the other Contracting Party for the international carriage of passengers between the two countries or in transit through their territories.

(c) The term “goods vehicle” means any mechanically propelled road vehicle which:

- Is constructed or adapted for use as a means of carriage of goods by road;
- Is registered in the territory of one of the Contracting Parties to this Agreement;
- Is temporarily imported into the territory of the other Contracting Party for the international carriage of goods by road between the two countries or in transit through their territories.

Tractors, trailers or semi-trailers shall also be regarded as vehicles.

(d) The term “territory” means:

- In the case of the French Republic, all the territory of the French Republic in Europe;
- In the case of Spain, all its territory.

¹ Came into force on 1 October 1982, i.e., the first day of the second month following an exchange of notes (effected on 12 February and 5 August 1982) by which the Parties informed each other of the completion of the required procedures, in accordance with article 3.

Article 2. Spanish vehicles of the kind referred to above shall be exempt in the territory of the French Republic from the special charge on certain vehicles used for road transport as established in article 16 of Act. No. 67-1114 of 21 December 1967.

French vehicles of the kind referred to above shall be exempt in Spanish territory from payments under the *canon de coincidencia*.

Article 3. This Agreement is concluded for a period of one year and shall enter into force on the first day of the second month following the exchange of instruments indicating the completion of the formalities required in each of the two States.

This Agreement shall be automatically renewed for successive one-year periods, unless one of the Contracting Parties denounces it in writing six months before the expiry of any such period.

IN WITNESS WHEREOF the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE in duplicate at Madrid on 16 October 1981, in the French and Spanish languages, both texts being equally authentic.

For the Government
of the French Republic:

[Signed]

RAOUL DELAYE

For the Government
of the Kingdom of Spain:

[Signed]

JOAQUIN ORTEGA SALINAS