

No. 21986

**FEDERAL REPUBLIC OF GERMANY
and
CYPRUS**

**Agreement on the taxation of road vehicles in international
transport. Signed at Nicosia on 22 April 1980**

Authentic texts: German and English.

Registered by the Federal Republic of Germany on 28 June 1983.

**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
CHYPRE**

**Accord relatif au régime fiscal accordé aux véhicules à
moteur effectuant des transports routiers internatio-
naux. Signé à Nicosie le 22 avril 1980**

Textes authentiques : allemand et anglais.

Enregistré par la République fédérale d'Allemagne le 28 juin 1983.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE REPUBLIC OF CYPRUS AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY ON THE TAXATION OF ROAD VEHICLES IN INTERNATIONAL TRANSPORT

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

Desirous of facilitating road transport between the two countries and in transit through their territories,

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 registered in the territory of either Contracting Party and imported for temporary stay in the territory of the other Contracting Party shall be exempted for a period of one year, other than in the circumstances referred to in Article 3,

—Whilst in the territory of the Republic of Cyprus from “road taxes” and

—Whilst in the territory of the Federal Republic of Germany from the “motor vehicle tax” (*Kraftfahrzeugsteuer*).

(2) This exemption shall also apply to vehicles exempted from registration in the territory of either Contracting Party.

Article 3. (1) The exemptions under Article 2 above shall be granted to vehicles destined for the transport of goods provided each stay in the territory of the other Contracting Party does not exceed 14 consecutive days. In calculating the stay period the day of entry and the day of exit shall be counted as whole days.

(2) The competent authorities may allow exemptions from the period specified in paragraph 1 above, especially when the vehicles are out of use, are undergoing repairs, or are used in connection with fairs, exhibitions or similar events or are delayed by other special circumstances.

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 the Republic of Cyprus 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.

¹ Came into force on 1 February 1982, i.e., the first day of the month following that in which the second of the notifications by which the Contracting Parties informed each other of the completion of the required constitutional procedures was received, in accordance with article 5 (1).

GESCHEHEN ZU Nikosia am 22. April 1980 in zwei Urschriften, jede in deutscher und englischer Sprache, wobei jeder Wortlaut gleichermaßen verbindlich ist.

DONE at Nicosia on 22 April 1980 in duplicate in the English and German languages, both texts being equally authentic.

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

G. SÖHNKE

Für die Regierung der Republik Zypern:
For the Government of the Republic of Cyprus:

T. TATIANOS
