

No. 22423

FEDERAL REPUBLIC OF GERMANY
and
HUNGARY

Agreement concerning the taxation of road vehicles in international traffic. Signed at Budapest on 12 February 1981

Authentic texts: German and Hungarian.

Registered by the Federal Republic of Germany on 31 October 1983.

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
HONGRIE

Accord relatif au régime fiscal applicable aux véhicules routiers en trafic international. Signé à Budapest le 12 février 1981

Textes authentiques : allemand et hongrois.

Enregistré par la République fédérale d'Allemagne le 31 octobre 1983.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY AND THE GOVERNMENT OF THE HUNGARIAN PEOPLE'S REPUBLIC CONCERNING THE TAXATION OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC

The Government of the Federal Republic of Germany and the Government of the Hungarian People's Republic,

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

Have agreed as follows:

Article 1. For the purposes of this Agreement, the term "vehicle" means any truck, any prime mover (including prime movers for semi-trailers) and any motor coach, as well as any trailer (including semi-trailers) which can be coupled to such a vehicle.

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

- In the territory of the Federal Republic of Germany, from the motor vehicle tax (*Kraftfahrzeugsteuer*), and
- In the territory of the Hungarian People's Republic, from the motor vehicle tax (*gépjárműadó*).

Article 3. (1) The exemptions provided for in article 2 shall be granted in respect of vehicles intended for the carriage of goods if such vehicles do not remain in the territory of the other Contracting Party on any single occasion for a period exceeding 14 consecutive days. 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 of the Contracting Parties may permit exceptions with regard to the period specified in paragraph (1), particularly in the case of vehicles which have broken down or are being used for fairs, exhibitions or similar events.

(3) The exemptions provided for in article 2 shall be granted in respect of motor coaches and their trailers if such motor coaches and trailers do not remain in the territory of the other Contracting Party on any single occasion for a period exceeding one year.

¹ Came into force on 11 June 1982, i.e., one month after the exchange of the notifications (effected on 9 April and 11 May 1982) by which the Parties informed each other of the completion of the required procedures, in accordance with article 5 (1).

Article 4. In conformity with the Quadripartite Agreement of 3 September 1971,¹ this Agreement shall also be extended to Berlin (West) in accordance with established procedures.

Article 5. (1) The Contracting Parties shall notify each other as soon as the requirements under their respective legislation for the entry into force of this Agreement have been met. The Agreement shall enter into force one month after the exchange of the notifications.

(2) This Agreement is concluded for an indefinite period. After the expiry of one year following its entry into force, either Contracting Party may denounce the Agreement in writing on three months' notice; in such case, it shall cease to have effect upon the expiry of the said notice of denunciation.

DONE at Budapest on 12 February 1981, in duplicate in the German and Hungarian languages, both texts being equally authentic.

For the Government of the Federal Republic of Germany:

[Signed]

Dr. SPERL

For the Government of the Hungarian People's Republic:

[Signed]

Dr. VINCZE

¹ United Nations, *Treaty Series*, vol. 880, p. 115.