No. 23065

FRANCE and AUSTRIA

Convention concerning the regulations on taxation of road vehicles used for international transport. Signed at Vienna on 11 March 1983

Authentic texts: French and German.

Registered by France on 4 September 1984.

FRANCE et AUTRICHE

Convention relative au régime fiscal des véhicules routiers utilisés pour le transport international. Signée à Vienne le 11 mars 1983

Textes authentiques : français et allemand. Enregistrée par la France le 4 septembre 1984.

[TRANSLATION — TRADUCTION]

CONVENTION' BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE FEDERAL GOVERNMENT OF AUSTRIA CONCERNING THE REGULATIONS ON TAXATION OF ROAD VEHICLES USED FOR INTERNATIONAL TRANSPORT

The Government of the French Republic and

The Federal Government of Austria,

Desirous of facilitating international road transport between the two States and in transit through their territory, have agreed as follows:

- Article 1. 1. For the purposes of this Convention the term "vehicle" means any motor vehicle travelling on the public highway and intended for the transport of goods and any trailer which may be attached to such a vehicle, regardless of whether it is imported with the vehicle or separately.
 - 2. Tractors and semi-trailers shall also be regarded as vehicles.
- Article 2. 1. Vehicles which are properly registered in the territory of one of the Contracting Parties and imported temporarily into the territory of the other Contracting Party shall be exempt:
- —In the territory of the French Republic from the special tax on certain road vehicles (taxe spéciale sur certains véhicules routiers);
- —In the territory of the Republic of Austria from the tax on vehicles (Kraftfahrzeugsteuer).
- 2. These exemptions shall also be granted to vehicles which have their base in the territory of one of the Contracting Parties and which are exempt under national regulations from the registration requirement.
- Article 3. These exemptions set forth in article 2 of this Convention shall be granted in the territory of each Contracting Party to the extent that the conditions set forth in the customs regulations in force in that territory for the temporary admission free of import duties and charges of the vehicles mentioned in article are met.
- Article 4. 1. Each Contracting Party shall notify the other of the fulfilment of the constitutional formalities required for the entry into force of this Convention. It shall take effect on the first day of the third month following the date of receipt of the last of these two notifications.
- 2. This Convention is concluded for a period of one year and shall be renewable by tacit consent from year to year unless denounced by either of the Contracting Parties at least three months prior to the end of the current period of the validity.

¹ Came into force on 1 June 1984, i.e., the first day of the third month following the date of receipt of the last of the notifications by which the Contracting Parties had informed each other of the completion of the required constitutional formalities, in accordance with article 4 (1).

IN WITNESS WHEREOF the plenipotentiaries of the two Governments have signed this Convention and have affixed their seals thereto.

DONE at Vienna on 11 March 1983, in two original copies in the French and German languages, both texts being equally authentic.

For the Government of the French Republic:

[Signed] R. BRESSIER For the Federal Government of Austria:

[Signed]

GERALD HINTEREGGER