

**No. 24400**

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**FRANCE**  
**and**  
**FEDERAL REPUBLIC OF GERMANY**

**Exchange of letters constituting an agreement concerning certain customs and fiscal provisions relating to the construction work on the Kehl-Strasbourg agricultural dam. Paris, 2 April 1979**

*Authentic texts: French and German.*

*Registered by France on 5 November 1986.*

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**FRANCE**  
**et**  
**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Échange de lettres constituant un accord relatif à certaines dispositions douanières et fiscales afférentes aux travaux de construction du barrage agricole de Kehl-Strasbourg. Paris, 2 avril 1979**

*Textes authentiques : français et allemand.*

*Enregistré par la France le 5 novembre 1986.*

## [TRANSLATION — TRADUCTION]

**EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT<sup>1</sup>  
BETWEEN THE GOVERNMENT OF FRANCE AND THE  
GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY  
CONCERNING CERTAIN CUSTOMS AND FISCAL PROVISIONS  
RELATING TO THE CONSTRUCTION WORK ON THE KEHL-  
STRASBOURG AGRICULTURAL DAM**

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**I****FRENCH REPUBLIC  
MINISTER FOR FOREIGN AFFAIRS**

Paris, 2 April 1979

Sir,

On behalf of the Government of the French Republic and with reference to the conversations which have taken place concerning certain customs and fiscal provisions relating to the construction work on the Kehl-Strasbourg agricultural dam, on which an Agreement was reached between the Government of the French Republic and the Government of the Federal Republic of Germany through an exchange of diplomatic notes of 13 and 27 May 1975, I have the honour to propose the following:

1. Without prejudice to the application of articles 18 and 19 of the Convention of 27 October 1956 on the improvement of the Upper Rhine between Basle and Strasbourg,<sup>2</sup> the Government of the French Republic and the Government of the Federal Republic of Germany shall declare that no tax or other charge shall be imposed on:

- (a) The importation of construction materials, raw materials, equipment, tools and other goods sold freely in either of the Contracting States and intended to be used in the course of the construction work or incorporated into the construction;
- (b) The temporary importation of vehicles and machinery needed for the construction work.

2. Goods which, when imported into one of the Contracting States, are subject to a special consumption tax, such as fuel and motor fuel shall be excluded from the exemption from taxes or charges.

3. This Agreement shall also apply to *Land Berlin*, unless a declaration to the contrary is made to the Government of the Federal Republic of Germany and the Government of the French Republic within three months from the date of entry into force of this Agreement.

Should this proposal be acceptable to your Government, I have the honour to propose that this letter and your reply shall constitute an Agreement between our two Governments, which shall enter into force on the date on which the two Govern-

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<sup>1</sup> Came into force on 22 March 1983, the date on which the Parties notified each other of the completion of the required formalities, in accordance with the provisions of the said letters.

<sup>2</sup> United Nations, *Treaty Series*, vol. 1461, No. 1-24693.

ments have notified each other of the completion of the constitutional procedures required for its entry into force.

Accept, Sir, etc.

[Signed]

JEAN FRANÇOIS-PONCET

His Excellency Mr. Axel Herbst  
Ambassador of the Federal Republic  
of Germany in Paris

## II

AMBASSADOR OF THE FEDERAL REPUBLIC OF GERMANY

Paris, 2 April 1979

Sir,

I have the honour to acknowledge receipt of your letter of 2 April 1979, in which you propose, on behalf of your Government and with reference to the talks which have taken place concerning certain customs and tax provisions relating to the construction work on the Kehl-Strasbourg agricultural dam, on which an Agreement has been reached between the Government of the French Republic and the Government of the Federal Republic of Germany through an exchange of diplomatic notes of 13 and 27 May 1975, the conclusion of an agreement of which the German text reads as follows:

[See letter I]

I have the honour to inform you that my Government accepts the proposals contained in your letter. Accordingly, your letter and this reply shall constitute an Agreement between our two Governments, which shall enter into force on the date on which the two Governments have notified each other of the completion of the constitutional procedures required for its entry into force.

Accept, Sir, etc.

[AXEL HERBST]

His Excellency the Minister for Foreign Affairs  
of the French Republic  
Jean François-Poncet  
Paris

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