

No. 25121

FEDERAL REPUBLIC OF GERMANY
and
TUNISIA

**Agreement concerning the taxation of road vehicles used for
the international transport of passengers and goods.
Signed at Tunis on 30 March 1984**

Authentic texts: German and French.

Registered by the Federal Republic of Germany on 24 July 1987.

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
TUNISIE

**Convention relative au régime fiscal des véhicules routiers
utilisés pour le transport international des personnes et
des marchandises. Signée à Tunis le 30 mars 1984**

Textes authentiques : allemand et français.

Enregistrée par la République fédérale d'Allemagne le 24 juillet 1987.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL
REPUBLIC OF GERMANY AND THE GOVERNMENT OF THE
TUNISIAN REPUBLIC CONCERNING THE TAXATION OF
ROAD VEHICLES USED FOR THE INTERNATIONAL TRANS-
PORT OF PASSENGERS AND GOODS

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

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

Considering that, under the national laws in force, neither of the two States taxes tourist vehicles registered in the other State and temporarily imported into its territory,

Have agreed as follows:

Article 1. For the purposes of this Agreement, the term “vehicle” means any road motor coach, lorry or tractor (including semi-tractors), as well as any trailer (including semi-trailers) that may be coupled to such a vehicle, whether imported with the vehicle or separately.

Article 2. 1. Vehicles registered in the territory of one of the Contracting Parties and temporarily imported into the territory of the other Contracting Party shall be exempt, subject to the provisions of article 3 below,

In the territory of the Federal Republic of Germany, from the “vehicle tax” (*Kraftfahrzeugsteuer*); and

In the territory of the Tunisian Republic, from the following taxes:

- Countervailing tax and countervailing surtax (*taxe de compensation et surtaxe de compensation*),
- Consumption tax on tires and community fund tax on tires (*droit de consommation sur les pneumatiques et fonds commun sur les pneumatiques*),
- Service tax,
- Customs formalities tax (*taxe de formalité douanière*).

2. The exemption from the service tax shall not apply to vehicles intended for passenger transport.

Article 3. 1. In the case of vehicles intended for passenger transport, the exemption provided for in article 2 above shall be granted if the duration of each stay does not exceed one year. Each Contracting Party is authorized to limit this period to 90 days.

¹ Came into force on 1 May 1986, i.e., the first day of the month following the receipt of the last of the notifications (on 4 February 1985 and 30 April 1986) by which the Contracting Parties notified each other of the completion of the internal required procedures, in accordance with article 5 (1).

2. In the case of vehicles intended for goods transport, the exemption provided for in article 2 above shall be granted if the duration of each stay does not exceed 14 consecutive days for each journey.

3. For the purposes of calculating the length of the stays referred to in paragraphs 1 and 2 of this article, the day of entry and the day of exit shall each count as a whole day.

4. The competent authorities may make exceptions with regard to the periods specified in paragraphs 1 and 2 of this article, particularly in the case of vehicles which have broken down, are under repair or are being used for fairs, exhibitions or similar events.

Article 4. This Agreement shall also apply to *Land Berlin*, unless the Government of the Federal Republic of Germany makes a declaration to the contrary to the Government of the Tunisian Republic within three months after the entry into force of this Agreement.

Article 5. 1. The Contracting Parties shall notify each other of the completion of the respective internal procedures required for the entry into force of this Agreement. The Agreement shall enter into force on the first day of the month following the month in which the second such notification is received.

2. This Agreement is concluded for a period of one year and shall be renewed automatically unless it is denounced in writing by one of the Contracting Parties on six months' notice, in which case the Agreement shall cease to be in force upon the expiry of the denunciation period.

DONE at Tunis on 30 March 1984 in two copies in the German and French languages, both texts being equally authentic.

For the Government of the Federal Republic of Germany:
HANS KAHLE

For the Government of the Tunisian Republic:
AHMED BEN ARFA