

No. 26919

**FEDERAL REPUBLIC OF GERMANY
and
NORWAY**

Agreement concerning the taxation of road vehicles in international traffic. Signed at Oslo on 11 November 1983

Authentic texts: German and Norwegian.

Registered by the Federal Republic of Germany on 1 November 1989.

**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
NORVÈGE**

Accord relatif au régime fiscal des véhicules routiers en circulation internationale. Signé à Oslo le 11 novembre 1983

Textes authentiques : allemand et norvégien.

Enregistré par la République fédérale d'Allemagne le 1^{er} novembre 1989.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL
REPUBLIC OF GERMANY AND THE GOVERNMENT OF THE
KINGDOM OF NORWAY CONCERNING THE TAXATION OF
ROAD VEHICLES IN INTERNATIONAL TRAFFIC

The Government of the Federal Republic of Germany and
The Government of the Kingdom of Norway,

Desiring to facilitate international passenger and goods transport by road
between the two States and through their territory,

Have agreed as follows:

Article 1

For the purposes of this Agreement, the term “vehicle” means any mechanically propelled road vehicle and any trailer, including semi-trailers, that may be coupled to such a vehicle, whether imported with the vehicle or separately.

Article 2

Vehicles registered in the territory of either Contracting Party which are temporarily imported into the territory of the other Contracting Party shall, in so far as article 3 does not apply, be exempt for one year:

In the territory of the Federal Republic of Germany:

— From the motor-vehicle tax (*Kraftfahrzeugsteuer*); and

In the territory of the Kingdom of Norway:

— From the kilometre tax (*kilometeravgift*), provided that they are travelling in accordance with the Agreement of 22 September 1981 between the Government of the Federal Republic of Germany and the Governments of the Kingdom of Denmark, the Kingdom of Norway and the Kingdom of Sweden concerning international road traffic,² in the formulation in force at the time, or are carrying an ECMT licence;

— From the annual tax (*årsavgift*).

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 21 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.

¹ Came into force on 1 November 1984, i.e., the first day of the month following the month of receipt of the last of the notifications (of 20 September and 22 October 1984) by which the Contracting Parties had informed each other of the completion of the domestic requirements, in accordance with article 5 (1).

² See p. 3 of this volume.

(2) The competent authorities may make exceptions with regard to the period specified in paragraph (1), particularly in the case of vehicles which have broken down, are undergoing repairs or are being used for fairs, exhibitions or similar events.

Article 4

This Agreement shall also apply to *Land Berlin*, provided that the Government of the Federal Republic of Germany has not made a contrary declaration to the Government of the Kingdom of Norway within three months after the entry into force of the Agreement.

Article 5

(1) The Contracting Parties shall notify each other when the domestic requirements for the entry into force of this Agreement have been met. The Agreement shall enter into force on the first day of the month following the month during which the last such notification is received.

(2) This Agreement shall be valid for one year after its entry into force. It shall continue in force thereafter unless one of the Contracting Parties denounces it in writing on three months' notice.

DONE at Oslo on 11 November 1983, in duplicate in the German and Norwegian languages, both texts being equally authentic.

For the Government of the Federal Republic
of Germany:

Dr. CHRISTIAN HÜBENER

For the Government of the Kingdom of Norway:

JOHAN J. JAKOBSEN
