

No. 29549

**FEDERAL REPUBLIC OF GERMANY
and
CZECHOSLOVAKIA**

Agreement on reciprocal arrangements concerning the taxation of road vehicles in international traffic (with protocol). Signed at Bonn on 8 February 1990

Authentic texts: German and Czech.

Registered by Germany on 28 January 1993.

**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
TCHÉCOSLOVAQUIE**

Accord relatif à l'imposition fiscale réciproque des véhicules routiers en circulation internationale (avec protocole). Signé à Bonn le 8 février 1990

Textes authentiques : allemand et tchèque.

Enregistré par l'Allemagne le 28 janvier 1993.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FEDERAL
REPUBLIC OF GERMANY AND THE CZECHOSLOVAK SO-
CIALIST REPUBLIC ON RECIPROCAL ARRANGEMENTS
CONCERNING THE TAXATION OF ROAD VEHICLES IN
INTERNATIONAL TRAFFIC

The Government of the Federal Republic of Germany and
The Government of the Czechoslovak Socialist Republic,
Desiring to facilitate road transport between the two Parties and transit traffic
in both directions,
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) which can be coupled to such a vehicle, whether imported with the vehicle or separately.

Article 2

Vehicles for which an official number plate has been issued by the competent authority of either Party or which are otherwise permitted to engage in road transport and are imported into the territory of the other Party for a temporary stay shall be exempted for one year:

- By the Federal Republic of Germany from the motor-vehicle tax (*Kraftfahrzeugsteuer*);
- By the Czechoslovak Socialist Republic from licence fees in respect of international road transport.

Article 3

(1) In respect of vehicles intended for the carriage of goods the exemptions provided for in article 2 shall be granted only if such vehicles do not remain in the territory of the other Party for a period exceeding 14 consecutive days. For the purposes of calculating the length of the stay of a vehicle, the day of entry and the day of exit shall each count as a whole day.

(2) If the vehicle is being used for fairs, exhibitions or similar events or is undergoing repairs, exemption shall be granted for the period required to conduct the said events or to complete the said repairs.

Article 4

(1) The two Parties shall endeavour to eliminate by common consent any difficulties or doubts that arise in connection with the interpretation or implementation of this Agreement.

¹ Came into force on 27 May 1992, i.e., one month after the date on which the Parties had notified each other (on 25 June 1991 and 27 April 1992) of the completion of the internal requirements, in accordance with article 6 (1).

(2) For the implementation of the Agreement, the two Parties shall conclude a protocol; the protocol shall be an integral part of the Agreement.

Article 5

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

Article 6

(1) This Agreement shall enter into force one month after the date on which the two Parties have notified each other through the diplomatic channel that the domestic prerequisites for the entry into force of the Agreement have been met.

(2) The Agreement is concluded for an indefinite period. Either Party may denounce the Agreement in writing as from the end of each calendar year upon three months' notice, but no earlier than the end of the calendar year following the year of entry into force.

DONE at Bonn on 8 February 1990, in duplicate in the German and Czech languages, both texts being equally authentic.

For the Government
of the Federal Republic of Germany:

LAUTENSCHLAGER

THEO WAIGEL

For the Government
of the Czechoslovak Socialist Republic:

V. KLAUS

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

PROTOCOL

At the time of signature of the Agreement between the Government of the Federal Republic of Germany and the Government of the Czechoslovak Socialist Republic on Reciprocal Arrangements concerning the Taxation of Road Vehicles in International Traffic, the undersigned plenipotentiaries have further arrived at the following understandings, which shall be deemed to be integral parts of the Agreement:

Ad article 2

Licence fees in respect of international road transport shall, in the Czechoslovak Socialist Republic, also include fees for special permission to exceed the maximum allowable dimensions and weights.

The exemption by the Federal Republic of Germany shall also apply to the increased motor-vehicle tax (*erhöhte Kraftfahrzeugsteuer*) levied when the maximum allowable dimensions and weights are exceeded with permission.

Each Party reserves the right to take appropriate measures if the other Party introduces new taxes or duties levied on international road transport.

Ad article 4

The two Parties shall also endeavour to resolve through negotiations any difficulties that arise if either Party introduces new taxes or other duties levied on international road transport.

Ad article 6

With effect from the date of the implementation of this Agreement, transport permits shall be exchanged between the two Parties free of charge.