

No. 29549

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**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.*

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**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]

AGREEMENT<sup>1</sup> 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.

<sup>1</sup> 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).