

No. 30093

**ISRAEL
and
FEDERAL REPUBLIC OF GERMANY**

**Exchange of notes constituting an agreement concerning
taxation of road vehicles in Israel-German international
transport. Bonn, 2 December 1983**

Authentic texts: German, Hebrew and English.

Registered by Israel on 23 June 1993.

**ISRAËL
et
RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE**

**Échange de notes constituant un accord relatif à l'imposition
des véhicules routiers dans le transport international
israélien-allemand. Bonn, 2 décembre 1983**

Textes authentiques : allemand, hébreu et anglais.

Enregistré par Israël le 23 juin 1993.

DER BUNDESMINISTER DES AUSWÄRTIGEN

Bonn, den 02. Dezember 1983

Excellency,

I have the honour to propose on behalf of the Government of the Federal Republic of Germany that the following Arrangement concerning taxation of road vehicles in German-Israeli international transport be concluded.

On the basis of reciprocity, the following provisions shall apply to German and Israeli vehicles imported in international road transport for a temporary stay into the territory of the other State:

1. The term "vehicles" shall mean any mechanically-propelled road vehicles or any trailers (including semi-trailers) for coupling to such vehicles, whether imported with the vehicles or separately.
2. The Federal Republic of Germany shall exempt Israeli vehicles from the motor vehicle tax (Kraftfahrzeugsteuer).
3. The State of Israel shall exempt German vehicles from the vehicle fee.
4. With regard to taxation pursuant to paragraphs 2 and 3 above, a period of up to fourteen consecutive days shall be considered as a temporary stay for vehicles destined for the transport of goods, a period of up to sixty consecutive days for buses and an uninterrupted stay of up to one year, for other vehicles, in each case counted from the day of entry. For this purpose, the day of entry and the day of exit shall be counted as whole days. The competent authorities