

N° 3730.

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**ALLEMAGNE ET BELGIQUE**

Convention concernant le régime  
fiscal des véhicules à moteur, avec  
annexe. Signée à Berlin, le 21  
décembre 1934.

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**GERMANY AND BELGIUM**

Convention concerning the Taxation  
of Motor Vehicules, with Annex.  
Signed at Berlin, December 21st,  
1934.

## TEXTE ALLEMAND. — GERMAN TEXT.

N<sup>o</sup> 3730. — ABKOMMEN<sup>1</sup> ZWISCHEN DER DEUTSCHEN REGIERUNG UND DER KÖNIGLICH BELGISCHEN REGIERUNG ÜBER DIE STEUERLICHE BEHANDLUNG VON KRAFTFAHRZEUGEN IM DEUTSCH-BELGISCHEN VERKEHR. GEZEICHNET IN BERLIN, AM 21. DEZEMBER 1934.

*French and German official texts communicated by the Belgian Minister for Foreign Affairs. The registration of this Convention took place September 23rd, 1935.*

DIE DEUTSCHE REGIERUNG und DIE KÖNIGLICH BELGISCHE REGIERUNG haben, von dem Wunsche geleitet, die steuerliche Behandlung von Kraftfahrzeugen im deutsch-belgischen Verkehr zu regeln, zu ihren Bevollmächtigten ernannt :

## DIE DEUTSCHE REGIERUNG :

Den Ministerialdirektor im Reichsfinanzministerium Herrn Professor Dr. Otto HEDDING ;  
und  
Den Vortragenden Legationsrat im Auswärtigen Amt Herrn Ludwig DEHL ;

## DIE KÖNIGLICH BELGISCHE REGIERUNG :

Den Direktor und Sektionschef im Ministerium der auswärtigen Angelegenheiten des Königreichs Belgien, Herrn Fernand LAVERS ;

die, nachdem sie ihre Vollmachten geprüft und in guter und gehöriger Form befunden haben, über folgende Bestimmungen übereingekommen sind :

## I. — ALLGEMEINE REGELUNG.

*Artikel 1.*

(1) Die in Deutschland verkehrspolizeilich zugelassenen Kraftfahrzeuge, die vorübergehend im belgischen Staatsgebiet verkehren, und umgekehrt die in Belgien ordnungsgemäss eingetragenen Kraftfahrzeuge, die vorübergehend im deutschen Staatsgebiet verkehren, sind auf dem ganzen Gebiete des besuchten Landes von den Steuern und Abgaben befreit, die den Verkehr und das Halten von Kraftfahrzeugen belasten, soweit die erwähnten Fahrzeuge in beiden Ländern lediglich der unentgeltlichen Beförderung von Personen dienen.

(2) Vorbehaltlich der nachstehend vorgesehenen Ausnahmen sind also Fahrzeuge, die der Personenbeförderung gegen Entgelt dienen, sowie solche, die zum Warentransport benutzt werden, von dem vorliegenden Abkommen ausgeschlossen.

<sup>1</sup> Came into force March 1st, 1935.

<sup>1</sup> TRADUCTION. — TRANSLATION.

No. 3730. — CONVENTION BETWEEN THE GERMAN GOVERNMENT AND THE BELGIAN GOVERNMENT CONCERNING THE TAXATION OF MOTOR VEHICLES. SIGNED AT BERLIN, DECEMBER 21ST, 1934.

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THE BELGIAN GOVERNMENT and THE GERMAN GOVERNMENT, being desirous of regulating the taxation of motor vehicles, have appointed as their Plenipotentiaries :

## THE BELGIAN GOVERNMENT :

Monsieur Fernand LAVERS, Director and Chief of Section in the Foreign Affairs Department of the Kingdom of Belgium ;

## THE GERMAN GOVERNMENT :

Professor Otto HEDDING, Ministerial Director at the Finance Ministry of the Reich, and Monsieur Ludwig DEHL, Counsellor of Legation at the Ministry of Foreign Affairs of the Reich ;

Who, having verified their full powers, found in good and due form, have agreed on the following provisions :

## I. GENERAL REGIME.

*Article 1.*

1. When a motor vehicle duly registered in Belgium circulates temporarily in German territory and, similarly, when a motor vehicle duly registered in Germany circulates temporarily in Belgian territory, it shall be exempted from the taxes or charges levied on the circulation or possession of motor vehicles throughout the territory of the country visited, provided that the said vehicle is only used in either country for the conveyance of passengers without hire or reward.

2. Apart from the exceptions hereinafter stated, the present Convention therefore does not apply to vehicles used for the public transport of passengers for hire or reward or for the conveyance of goods.

*Article 2.*

Motor buses registered in Belgium or Germany and employed on a public service in respect of which a regular concession or authorisation has been granted on either side of the frontier shall also be entitled to the exemption provided for in Article 1 of the present Convention.

*Article 3.*

Motor coaches registered in one of the two countries and conveying passengers for hire or reward in the other country shall be exempted from the duties or taxes referred to in Article 1 in so far as the passengers in question were exclusively taken on board in the country of registration.

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<sup>1</sup> Traduit par le Secrétariat de la Société des Nations, à titre d'information.

<sup>1</sup> Translated by the Secretariat of the League of Nations, for information.

## II. TRANSPORT OF GOODS IN FRONTIER TRAFFIC.

*Article 4.*

1. Motor vehicles duly registered in one of the two countries and employed by their owner for the conveyance of his own products or for transport for his own needs, to the exclusion of all transport of goods for third persons, shall be allowed to circulate in the other country free of the duties or taxes levied on the circulation or possession of motor vehicles, provided that the owner resides in the frontier zone (Article 5) or possesses therein a fixed establishment to which the vehicles are attached.

2. The driver of the vehicle must, in order to circulate in the territory of the other State, be furnished with a permit of the type annexed to the present Convention. This permit shall be delivered by the competent authority of the country in which the vehicle is registered.

3. The Finance Ministers of the Contracting Parties shall inform each other of the authorities responsible for the delivery of the permits mentioned in paragraph 2 of the present Article.

*Article 5.*

For the purposes of the present Convention, frontier zones shall be taken to mean the zones which are laid down in the Belgo-German Agreement of July 1st, 1926, concerning the granting of facilities in frontier traffic to the nationals of the two countries residing in the frontier zone or which may be laid down in any further agreement on the same subject.

## III. FINAL PROVISIONS.

*Article 6.*

In order to claim the benefit of the exemptions provided for in the present Convention, motor vehicles of whatever kind must be furnished with the registration plate of their respective countries and carry the letter B or the letter D indicating their nationality.

*Article 7.*

1. It is understood that the exemptions stipulated in the present Convention do not apply to Customs duties, consumption taxes, tolls or other similar payments, or to taxes in respect of the execution of transport contracts.

2. It is also understood that the present Convention does not exempt the beneficiaries from complying with the Customs regulations, and particularly from using the stipulated roads and presenting themselves at the Customs office nearest the frontier both on entering and leaving.

*Article 8.*

The competent Administrations of the Contracting Parties shall enact all necessary measures to prevent abuses and ensure the strict application of the present Convention.

*Article 9.*

The present Convention only applies to the European territories of the Contracting Parties.

*Article 10.*

1. The present Convention shall enter into force on March 31st, 1935, on which date the Agreement of June 17th/20th, 1930, shall cease to have effect.

2. The present Convention may be denounced by either of the Contracting Parties for the end of a calendar quarter, subject to notice being given before the beginning of that quarter.

In faith whereof the Plenipotentiaries of the two Governments have signed the present Convention.

Done in duplicate French and German texts at Berlin, this 21st day of December, 1934.

(Signed) F. LAVERS.

(Signed) HEDDING.  
DEHL.

(Annex to Article 4.)

FRONTIER PERMIT FOR THE TRANSPORT OF GOODS BY LORRY \*.

(Article 4 of the Belgo-German Agreement regarding the Taxation of Vehicles, dated December 21st, 1934.)

The lorry described below is attached to an establishment situated in the frontier zone (Article 5 of the above-mentioned Agreement).

Make of vehicle .....

Number of engine .....

Number of chassis .....

Distinctive national plate .....

Name, firm, domicile (street and number) of the owner of the vehicle or of the permanent establishment to which it is attached .....

This vehicle is only exempted from the payment of the duties and taxes in respect of the circulation or possession of motor vehicles in the other country when it is used for the transport of goods in which the owner deals, or for transport for the latter's personal needs, to the absolute exclusion of transport for third parties.

The driver of the vehicle must be furnished with the present permit in order to circulate in the other State. He is obliged to produce this permit when called upon to do so by Customs or revenue officers wearing uniform or proving their capacity in any other way, and by police officers, and to supply the said officers with any information which the latter may request.

The present permit is valid for one year, unless the vehicle ceases to be attached to the above-mentioned establishment.

(Official Seal.)

(Place) ..... (Date) .....

\* To be made out in French and German.