

N° 3741.

BELGIQUE ET SUISSE

Accord concernant le régime fiscal
des véhicules à moteur, et proto-
cole final. Signés à Bruxelles, le
30 août 1935.

**BELGIUM
AND SWITZERLAND**

Agreement regarding the Taxation
of Motor Vehicles, and Final Pro-
tocol. Signed at Brussels, August
30th, 1935.

¹ TRADUCTION. — TRANSLATION.No. 374I. — AGREEMENT ² BETWEEN BELGIUM AND SWITZERLAND REGARDING THE TAXATION OF MOTOR VEHICLES. SIGNED AT BRUSSELS, AUGUST 30TH, 1935.

French official text communicated by the Belgian Minister for Foreign Affairs. The registration of this Agreement took place October 5th, 1935.

The undersigned, acting in virtue of the powers conferred on them by their respective Governments, have agreed on the following provisions :

Article 1.

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

§ 2. When a motor vehicle duly registered in Belgium circulates temporarily in Switzerland, it shall be exempted, in the whole of Swiss territory, from the taxes or charges levied on the circulation or possession of motor vehicles, provided that its stay in Switzerland does not exceed three consecutive months and that the said vehicle is only used in either country for the conveyance of passengers without hire or reward. When the stay in Switzerland exceeds three consecutive months, the tax shall only be due for the portion of the stay exceeding the duration of exemption.

§ 3. Apart from the exemptions laid down in Article 2 below, the present Agreement 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 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.

Article 3.

§ 1. In order to benefit from the exemptions provided for in the present Agreement, motor vehicles of all kinds must be provided with a registration plate of their respective countries and must carry the letter B or the letters CH indicating their nationality.

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

¹ Translated by the Secretariat of the League of Nations, for information.

² Came into force October 1st, 1935.

§ 2. It shall be expressly understood that these vehicles need not be supplied with the international fiscal permit provided for in the Geneva International Convention¹ of March 30th, 1931, on the taxation of foreign motor vehicles.

Article 4.

It shall be understood that the exemptions stipulated in the present Agreement do not extend to Customs duties or Customs statistical charges, to consumption taxes, tolls or other similar payments, or to taxes in respect of the execution of transport contracts or the granting of transport concessions. It shall be further understood that the present Agreement 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 5.

The present Agreement only applies to Belgian territory in Europe.

Article 6.

The present Agreement shall enter into force on October 1st, 1935, on which day the Agreement of May 15th, 1929, shall cease to have effect. The present Convention may be denounced by either of the Contracting Parties at the end of a calendar quarter, subject to notice being given before the beginning of that quarter.

Done in duplicate at Brussels, this 30th day of August, 1935.

(Signed) VAN ZEELAND.

(Signed) C. JENNY.

FINAL PROTOCOL.

At the moment of proceeding to the signature of the present Convention, the undersigned Plenipotentiaries have made the following uniform declaration, which forms an integral part of the Convention :

Ad Article 4 :

In so far as the transport of passengers or goods for hire or reward is only allowed subject to a special concession, each of the two Contracting Parties is free to grant or withhold such concession.

Done in duplicate at Brussels, this 30th day of August, 1935.

(Signed) VAN ZEELAND.

(Signed) C. JENNY.

¹ Vol. CXXXVIII, page 149 ; Vol. CXLII, page 393 ; Vol. CXLVII, page 356 ; Vol. CLVI, page 260 ; and Vol. CLX, page 418, of this Series.