

N° 4418.

BELGIQUE ET PAYS-BAS

Convention concernant le régime fiscal des véhicules à moteur, avec annexe. Signée à Bruxelles, le 30 avril 1938.

**BELGIUM
AND THE NETHERLANDS**

Convention regarding the Taxation of Motor Vehicles, with Annex. Signed at Brussels, April 30th, 1938.

¹ TRADUCTION. — TRANSLATION.

No. 4418. — CONVENTION BETWEEN BELGIUM AND THE NETHERLANDS REGARDING THE TAXATION OF MOTOR VEHICLES. SIGNED AT BRUSSELS, APRIL 30TH, 1938.

HER MAJESTY THE QUEEN OF THE NETHERLANDS
and

HIS MAJESTY THE KING OF THE BELGIANS,

Being desirous of regulating the taxation of motor vehicles, have decided to conclude a Convention for that purpose and have accordingly appointed as their Plenipotentiaries :

HER MAJESTY THE QUEEN OF THE NETHERLANDS :

Baron VAN HARINXMA THOE SLOOTEN, Netherlands Minister in Brussels ;

HIS MAJESTY THE KING OF THE BELGIANS :

Monsieur Paul Henri SPAAK, His Minister for Foreign Affairs and External Commerce ;

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

I. GENERAL REGIME.

Article 1.

(1) Motor vehicles duly registered in the Netherlands which circulate temporarily in Belgian territory, and reciprocally motor vehicles duly registered in Belgium which circulate temporarily in Netherlands territory, shall be exempted, throughout the territory of the country visited, from all taxes or charges on the circulation or possession of motor vehicles, provided the said vehicles are used in the country concerned solely 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 the Netherlands or Belgium 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 there be exempted from the taxes or charges referred to in Article 1 in so far as the passengers in question were exclusively taken on board in the country of registration.

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.

II. TRANSPORT 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 frontier zone of the other country free of the taxes or charges levied on the circulation or possession of motor vehicles, provided that the owner resides in the frontier zone (Article 6) of the country where the vehicles are registered or possesses therein a fixed establishment to which the vehicles are attached.

(2) In order to benefit by the exemption referred to in paragraph (1) of the present Article, the driver of the vehicle must be furnished with a permit of the type annexed to the present Convention. This permit shall be issued by the competent authority of the country in which the vehicle is registered.

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

Article 5.

(1) Vehicles registered in one of the two countries and used exclusively for the transport of Dutch or Belgian frontier workers going to their work or returning to their place of residence shall be exempted in the country where they are not registered from the taxes and charges mentioned in Article 1 of the present Convention.

(2) The same exemption shall be granted to motor ambulances, Red Cross vehicles or hearses registered in one of the two countries and temporarily circulating in the other.

Article 6.

(1) For the purpose of the present Convention, the territories included between the Netherlands-Belgian frontier and a theoretical line on either side at about ten kilometres in a straight line from that frontier shall be known as the "Netherlands frontier zone" and the "Belgian frontier zone" respectively.

(2) In cases where this theoretical line crosses a town or village, the whole town or village in question shall form part of the zone.

(3) The competent administrations of the High Contracting Parties shall draw up and communicate to each other a list of the communes situated in the frontier zones.

III. FINAL PROVISIONS.

Article 7.

(1) 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 letters NL or the letter B indicating their nationality.

(2) It is understood that, subject to § 2 of Article 4, the driver of the vehicle is not obliged to possess any document in order to claim the benefit of the above-mentioned exemptions.

Article 8.

(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 9.

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

Article 10.

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

Article 11.

(1) The present Convention is drafted in the Dutch and French languages, both texts being equally authentic.

It shall be ratified and the instruments of ratification shall be exchanged at Brussels as soon as possible.

(2) The present Convention shall come into force on the day on which the instruments of ratification are exchanged.

(3) It may be denounced by either High Contracting Party for the end of any calendar quarter by notice given before the beginning of the said quarter.

In faith whereof the above-mentioned Plenipotentiaries have signed the present Convention and have thereto affixed their seals.

Done at Brussels, in duplicate, this 30th day of April, 1938.

(L. S.) VAN HARINXMA THOE SLOOTEN

(L. S.) P. H. SPAAK.

ANNEX TO ARTICLE 4.

FRONTIER PERMIT FOR THE TRANSPORT OF GOODS BY LORRY.

(Article 4 of the Netherlands-Belgian Convention concerning the Taxation of Motor Vehicles of April 30th, 1938.)

The lorry described below is attached to an establishment situated in the frontier zone (Article 6 of the above-mentioned Convention).

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 taxes and charges in respect of the circulation or possession of motor vehicles in the frontier zone of 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 frontier zone of 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.

Place Date

Official stamp.