

No. 6292

**AUSTRIA, LUXEMBOURG, NETHERLANDS,
NORWAY, POLAND, etc.**

**Convention on the Taxation of Road Vehicles Engaged in
International Goods Transport. Done at Geneva, on
14 December 1956**

Official texts: English and French.

Registered ex officio on 29 August 1962.

**AUTRICHE, LUXEMBOURG, PAYS-BAS,
NORVÈGE, POLOGNE, etc.**

**Convention relative au régime fiscal des véhicules routiers
effectuant des transports internationaux de marchan-
dises. Faite à Genève, le 14 décembre 1956**

Textes officiels anglais et français.

Enregistrée d'office le 29 août 1962.

No. 6292. CONVENTION¹ ON THE TAXATION OF ROAD VEHICLES ENGAGED IN INTERNATIONAL GOODS TRANSPORT. DONE AT GENEVA, ON 14 DECEMBER 1956

The Contracting Parties,
Desiring to facilitate international goods transport by road,

Have agreed as follows :

Article 1

For the purpose of this Convention :

- (a) The term "vehicles" shall mean all self-propelled road vehicles and all trailers for coupling to such vehicles whether imported with the vehicle or separately;
- (b) The term "international goods transport" shall mean the industrial or commercial transport of goods with or without remuneration when the route taken crosses at least one frontier between two countries;
- (c) The term "taxes or charges on transport" shall mean :
Turnover taxes and taxes of a similar kind, such as, for example, taxes on added value;
Fees for the issue of transport licences or other necessary documents;

¹ In accordance with article 5 (1), the Convention came into force on 29 August 1962, the ninetieth day after the following five countries had signed it without reservation as to ratification (*) or had deposited their instruments of ratification or accession (a) on the dates indicated :

Austria	7 April	1960
Ireland	31 May	1962 (a)
Norway	17 May	1957 (*)
Sweden	16 January	1958
Yugoslavia	29 May	1959 (a)

In addition, the following States deposited their instruments of accession on the dates indicated :

Czechoslovakia	2 July	1962
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(With a declaration that, in accordance with article 10, paragraph 1, of the Convention, the Czechoslovak Socialist Republic will not be bound by the provisions of article 9 of the Convention.)

Ghana	29 August	1962
Morocco	29 August	1962

(Subject to the reservation that if the point of departure and the destination of vehicles engaged in transport are both in Moroccan territory, those vehicles shall not enjoy the privileges granted under the said Convention.)

Taxes or supplementary taxes payable on account of the transport operation concerned, over and above the taxes chargeable solely for the right to possess a vehicle or put it on the road.

Article 2

Vehicles which are registered in the territory of one of the Contracting Parties and are temporarily imported in the course of international goods transport into the territory of another Contracting Party shall, under the conditions laid down below, be exempted from the taxes and charges levied on the circulation or possession of vehicles in the territory of that Contracting Party. This exemption shall not apply to tolls, taxes or charges on consumption, or taxes or charges on transport.

Article 3

1. This exemption shall be granted in the territory of each Contracting Party so long as the conditions laid down in the Customs regulations in force in that territory for the temporary admission without payment of import duties and import taxes of the vehicles referred to in article 2, and the conditions laid down in the regulations in force for the authorization of the transport concerned are fulfilled.

2. Nevertheless, each Contracting Party may exclude from the benefit of this exemption any vehicle which it may authorize to engage in transport when the points of departure and of destination are both situated within its territory.

FINAL PROVISIONS

Article 4

1. Countries members of the Economic Commission for Europe and countries admitted to the Commission in a consultative capacity under paragraph 8 of the Commission's Terms of Reference, may become Contracting Parties to this Convention :

- (a) By signing it;
- (b) By ratifying it after signing it subject to ratification;
- (c) By acceding to it.

2. Such countries as may participate in certain activities of the Economic Commission for Europe in accordance with paragraph 11 of the Commission's Terms of Reference may become Contracting Parties to this Convention by acceding thereto after its entry into force.

3. The Convention shall be open for signature until 18 May 1957, inclusive. Thereafter, it shall be open for accession.

4. Ratification or accession shall be effected by the deposit of an instrument with the Secretary-General of the United Nations.

Article 5

1. This Convention shall come into force on the ninetieth day after five of the countries referred to in article 4, paragraph 1, have signed it without reservation of ratification or have deposited their instruments of ratification or accession.

2. For any country ratifying or acceding to it after five countries have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this Convention shall enter into force on the ninetieth day after the said country has deposited its instrument of ratification or accession.

Article 6

1. Any Contracting Party may denounce this Convention by so notifying the Secretary-General of the United Nations.

2. Denunciation shall take effect fifteen months after the date of receipt by the Secretary-General of the modification of denunciation.

Article 7

This Convention shall cease to have effect if, for any period of twelve consecutive months after its entry into force, the number of Contracting Parties is less than five.

Article 8

1. Any country may, at the time of signing this Convention without reservation of ratification or of depositing its instrument of ratification or accession or at any time thereafter, declare by notification addressed to the Secretary-General of the United Nations that this Convention shall extend to all or any of the territories for the international relations of which it is responsible. The Convention shall extend to the territory or territories named in the notification as from the ninetieth day after its receipt by the Secretary-General or, if on that day the Convention has not yet entered into force, at the time of its entry into force.

2. Any country which has made a declaration under the preceding paragraph extending this Convention to any territory for whose international relations it is responsible may denounce the Convention separately in respect of that territory in accordance with the provisions of article 6.

Article 9

1. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall so far as possible be settled by negotiation between them.

2. Any dispute which is not settled by negotiation shall be submitted to arbitration if any one of the Contracting Parties in dispute so requests and shall be referred accordingly to one or more arbitrators selected by agreement between the Parties in dispute. If within three months from the date of the request for arbitration the Parties in dispute are unable to agree on the selection of an arbitrator or arbitrators, any of those Parties may request the Secretary-General of the United Nations to nominate a single arbitrator to whom the dispute shall be referred for decision.

3. The decision of the arbitrator or arbitrators appointed under the preceding paragraph shall be binding on the Contracting Parties in dispute.

Article 10

1. Each Contracting Party may, at the time of signing, ratifying, or acceding to, this Convention, declare that it does not consider itself as bound by article 9 of the Convention. Other Contracting Parties shall not be bound by article 9 in respect of any Contracting Party which has entered such a reservation.

2. Any Contracting Party having entered a reservation as provided for in the preceding paragraph may at any time withdraw such reservation by notifying the Secretary-General of the United Nations.

3. No other reservation to this Convention shall be permitted.

Article 11

1. After this Convention has been in force for three years, any Contracting Party may, by notification to the Secretary-General of the United Nations, request that a conference be convened for the purpose of reviewing the Convention. The Secretary-General shall notify all Contracting Parties of the request and a review Conference shall be convened by the Secretary-General, if, within a period of four months following the date of notification by the Secretary-General, not less than one third of the Contracting Parties notify him of their concurrence with the request.

2. If a conference is convened in accordance with the preceding paragraph, the Secretary-General shall notify all the Contracting Parties and invite them to submit within a period of three months such proposals as they may wish the conference to consider. The Secretary-General shall circulate to all Contracting Parties the provisional agenda for the conference together with the