

No. 9452

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**UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
and  
TURKEY**

**Exchange of notes constituting an agreement providing for the reciprocal exemption of goods vehicles from taxation. Ankara, 2 April 1968**

**Exchange of notes constituting an agreement providing for the provisional and definitive entry into force of the above-mentioned Agreement. Ankara, 14 August 1968**

*Authentic texts: English.*

*Registered by the United Kingdom of Great Britain and Northern Ireland on 3 March 1969.*

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**ROYAUME-UNI DE GRANDE-BRETAGNE  
ET D'IRLANDE DU NORD  
et  
TURQUIE**

**Échange de notes constituant un accord tendant à exonérer de taxes routières, sur la base de la réciprocité, les véhicules assurant le transport de marchandises. Ankara, 2 avril 1968**

**Échange de notes constituant un accord fixant les modalités d'entrée en vigueur provisoire et définitive de l'Accord susmentionné. Ankara, 14 août 1968**

*Textes authentiques: anglais.*

*Enregistrés par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le 3 mars 1969.*

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT <sup>1</sup>  
BETWEEN THE GOVERNMENT OF THE UNITED KING-  
DOM OF GREAT BRITAIN AND NORTHERN IRELAND  
AND THE GOVERNMENT OF THE REPUBLIC OF TUR-  
KEY PROVIDING FOR THE RECIPROCAL EXEMPTION  
OF GOODS VEHICLES FROM TAXATION

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*Her Majesty's Ambassador at Ankara to The Under-Secretary,  
Turkish Ministry of Foreign Affairs*

Note No. 40

BRITISH EMBASSY

Ankara, 2 April, 1968

Your Excellency,

I have the honour to refer to discussions between representatives of the Government of the United Kingdom of Great Britain and Northern Ireland and representatives of the Government of the Republic of Turkey concerning the regulation of the taxation of road vehicles engaged in the carriage of goods between their two countries.

2. Acting upon instructions from Her Majesty's Principal Secretary of State for Foreign Affairs, I now have the honour to propose an agreement in the following terms:

- (1) Vehicles which fulfil all of the following conditions—
  - (a) registered in the territory of one of the parties to this agreement;
  - (b) owned by persons resident outside the territory of the other party to the agreement into which the vehicle will be imported; and
  - (c) temporarily imported into the territory of the other party for the purpose of the international carriage of goods, including the carriage of goods in transit through that territory

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<sup>1</sup> Came into force provisionally on 22 August 1968 and definitively on 5 September 1968, in accordance with the provisions of the exchange of notes of 14 August 1968 (see p. 296 of this volume).

shall be exempted from the taxes and charges levied on the circulation or possession of vehicles in that territory.

(2) This exemption shall not apply to tolls, taxes or charges on fuel used by these vehicles.

(3) The exemption provided in paragraph (1) above shall be granted in the territory of each 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 vehicles covered by paragraph (1) are fulfilled.

(4) Each party may limit the duration of the exemption provided for in paragraph (1), according to the requirements of their national legislation.

(5) For the purposes of this agreement:

(a) the term “ vehicle ” shall mean any mechanically propelled road vehicle designed or adapted for the carriage of goods, and all trailers for coupling to such vehicles, whether imported with the vehicle or separately;

(b) the term “ territory ” shall mean:

(i) in relation to the United Kingdom, England and Wales, Scotland and Northern Ireland.

(ii) in relation to Turkey, the territory of the Republic of Turkey.

3. If the above proposals are acceptable to the Government of the Republic of Turkey, I have the honour to suggest that the present Note, together with Your Excellency's reply to that effect, should be regarded as constituting an Agreement between the two Governments which shall take effect on the date on which the Government of the United Kingdom shall have notified the Government of the Republic of Turkey that it has completed the processes necessary to give effect to the Agreement in the United Kingdom. This Agreement will remain in force until notice to terminate the Agreement shall be given by either party six months in advance.

Roger ALLEN