



Treaty Series No. 91 (1968)

# Agreement

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Kingdom of Sweden  
in respect of the Regulation of the  
Taxation of Road Vehicles  
in International Traffic

Stockholm, 12 February 1968

[Instruments of ratification were exchanged on 6 August 1968 and the Agreement  
entered into force on 5 September 1968]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
October 1968*

LONDON

HER MAJESTY'S STATIONERY OFFICE

9d. net

**AGREEMENT**  
**BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM**  
**OF GREAT BRITAIN AND NORTHERN IRELAND AND**  
**THE GOVERNMENT OF THE KINGDOM OF SWEDEN IN**  
**RESPECT OF THE REGULATION OF THE TAXATION**  
**OF ROAD VEHICLES IN INTERNATIONAL TRAFFIC**

THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF SWEDEN;

DESIRING to facilitate the international carriage of goods by road by reducing the incidence of taxation on such carriage between their two countries;

HAVE AGREED as follows:

**ARTICLE 1**

For the purposes of this Agreement the term "vehicle" shall mean any mechanically propelled road vehicle and all trailers for coupling to such vehicles whether imported with the vehicle or separately.

**ARTICLE 2**

(1) Vehicles which are—

- (a) registered in the territory of one of the Contracting Parties
- (b) owned by persons resident outside the territory of the other Contracting Party, and
- (c) temporarily imported into the territory of the other Contracting Party for the purpose of the international carriage of goods for delivery at or collection from any point in the territory of that Contracting Party or in transit through that territory

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 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 vehicles covered by Article 2 are fulfilled. The competent Authority of each Contracting Party shall communicate to the other the said Customs regulations.

(2) Each Contracting Party may limit the duration of this exemption to a period of one year, even if the vehicle is temporarily admitted without payment of import duties and import taxes for a longer period.

#### ARTICLE 4

(1) This Agreement shall be ratified. The exchange of instruments of ratification shall take place at London. The Agreement shall enter into force thirty days after the date on which the instruments are exchanged.<sup>(1)</sup>

(2) The Agreement shall remain in force for a period of one year after its entry into force. Thereafter, it shall continue in force unless it is terminated by either Contracting Party giving six months' notice thereof to the other Contracting Party.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at Stockholm, this 12th day of February, 1968 in the English language.

For the Government of the United  
Kingdom of Great Britain and  
Northern Ireland:

For the Government of the Kingdom  
of Sweden:

ARCHIBALD ROSS

TORSTEN NILSSON

---

(1) The Agreement entered into force on 5 September, 1968.

HER MAJESTY'S STATIONERY OFFICE

*Government Bookshops*

49 High Holborn, London w.c.1

13A Castle Street, Edinburgh 2

109 St. Mary Street, Cardiff CF1 1JW

Brazennose Street, Manchester 2

50 Fairfax Street, Bristol BS1 3DE

258 Broad Street, Birmingham 1

7 Linenhall Street, Belfast BT2 8AY

*Government publications are also available  
through any bookseller*