

## 21. CONVENTION ON THE TAXATION OF FOREIGN MOTOR VEHICLES

*Geneva, 30 March 1931*

**ENTRY INTO FORCE:** 9 May 1933, in accordance with article 14.  
**REGISTRATION:** 9 May 1933, No. 3185.<sup>1</sup>  
**TEXT:** League of Nations, *Treaty Series*, [vol.138, p.149](#).

### *Ratifications or definitive accessions*

Belgium	Denmark
(November 9th, 1932)	(December 4th, 1931)
Subject to subsequent accession for the colonies and territories under mandate.	Egypt
	(May 20th, 1939 a)
Great Britain and Northern Ireland	Finland
[April 20th, 1932]	[May 23rd, 1934 a]
Does not include any colonies, protectorates or overseas territories or territories under suzerainty or mandate.	Greece
	(June 6th, 1939 a)
<i>Southern Rhodesia</i>	Iraq
(August 6th, 1932 a)	(September 20th, 1938 a)
<i>Newfoundland</i>	Italy
(January 9th, 1933 a)	(September 25th, 1933)
<i>Ceylon, Cyprus, Gold Coast [(a) Colony, (b) Ashanti, (c) Northern Territories, (d) Togoland under British Mandate], Hong-Kong, Jamaica, Malta, Windward Islands (Grenada, St. Lucia, St. Vincent)</i>	Latvia
(January 3rd, 1935 a)	(January 10th, 1939 a)
<i>Nigeria [(a) Colony, (b) Protectorate, (c) Camerouns under British Mandate], Sierra Leone (Colony under Protectorate)</i>	Luxembourg
(March 11th, 1936 a)	[March 31st, 1933]
<i>Palestine (excluding Trans-Jordan)</i>	The Netherlands <sup>2</sup> (including the <i>Netherlands Indies, Surinam and Curaçao</i> )
(April 29th, 1936 a)	(January 16th, 1934)
<i>Malay States [(a) Federated Malay States: Negri Sembilan, Pahang, Perak, Selangor; (b) Unfederated Malay States: Johore, Kedah, Kelantan, Perlis, Trengganu], Straits Settlements (November 6th, 1937 a) Kenya (Colony and Protectorate), Northern Rhodesia, Nyasaland, Tanganyika Territory, Uganda, Zanzibar</i>	Poland
(May 3rd, 1938 a)	(June 15th, 1934)
<i>Trinidad</i>	Portugal
(May 21st, 1940 a)	(January 23rd, 1932)
Ireland	Does not assume any obligation as regards its Colonies.
[November 27th, 1933 a]	
Bulgaria	Romania
(March 5th, 1932 a)	[June 19th, 1935 a]
	Spain
	(June 3rd, 1933)
	Sweden
	(November 9th, 1933)
	Switzerland
	(October 19th, 1934)
	Turkey
	(September 25th, 1936)
	Union of Soviet Socialist Republics
	(July 23rd, 1935 a)
	Yugoslavia (former) <sup>3</sup>
	(May 9th, 1933 a)

### *Signature not yet perfected by ratification*

Czechoslovakia<sup>4</sup>

*Actions subsequent to the assumption of depositary functions by the Secretary-General of the United Nations<sup>5</sup>*

*Participant<sup>6,7</sup>*

*Denunciation,  
Succession(d)*

<i>Participant</i> <sup>6,7</sup>	<i>Denunciation, Succession(d)</i>
Denmark .....	[ 7 Mar 1968 ]
Finland <sup>8</sup> .....	[10 Sep 1956 ]
Ireland .....	[18 Mar 1963 ]
Luxembourg .....	[ 2 Jun 1965 ]

<i>Participant</i> <sup>6,7</sup>	<i>Denunciation, Succession(d)</i>
Poland .....	[26 May 1971 ]
Romania .....	[10 Jul 1967 ]
United Kingdom of Great Britain and Northern Ireland .....	[14 Jan 1963 ]
Zimbabwe .....	1 Dec 1998 d

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**Notes:**

<sup>1</sup> League of Nations, *Treaty Series*, vol. 138, p. 149.

<sup>2</sup> See note 1 under "Netherlands" regarding Aruba/Netherlands Antilles in the "Historical Information" section in the front matter of this volume.

<sup>3</sup> See note 1 under "former Yugoslavia" in the "Historical Information" section in the front matter of this volume.

<sup>4</sup> See note 1 under "Czech Republic" and note 1 under "Slovakia" in the "Historical Information" section in the front matter of this volume.

<sup>5</sup> A new convention on the subject of the taxation of foreign motor vehicles was drawn up within the framework of the Inland Transport Committee of the United Nations Economic Commission for Europe and opened for signature at Geneva on 18 May 1956, namely, the Convention on the Taxation of Road Vehicles for Private Use in International Traffic. Its article 4 provides as follows:

"As soon as a country which is a Contracting Party to the Convention of 30 March 1931 on the Taxation of Foreign Motor Vehicles becomes a Contracting Party to the present Convention, it shall take the measures laid down in article 17 of the 1931 Convention to denounce that Convention."

For the list of signatures, ratifications and accessions to the Convention of 18 May 1956, see chapter XI.B-10.

<sup>6</sup> In accordance with article 17, denunciation takes effect one year after date of its receipt by the Secretary-General.

<sup>7</sup> In a communication received on 1 March 1960, the Government of the Netherlands has informed the Secretary-General that it "will no longer consider itself bound, for the Realm as a whole, by the provisions of the 1931 Convention in its relations with those Parties to the said Convention for whom the Convention of 1956 [on the Taxation of Road Vehicles for Private Use in International Traffic] has come into force, this as from the date on which the Convention of 1956 enters into force between those States and the Kingdom of the Netherlands but not before one year after the day on which you will have received this declaration".

<sup>8</sup> In a communication of 31 July 1957, the Government of Finland, with reference to its notification of denunciation, has informed the Secretary-General that the said notification has been intended to take effect in respect of Finland on 10 September 1957, i.e., one year after the date of its receipt by the Secretary-General, only "if the Convention on the Taxation of

Road Vehicles for Private Use in International Traffic of 18 May 1956, to which Finland is a party, has entered into force by that date. If the Convention has not entered into force on 10 September 1957, it is the intention of the Government of Finland that the denunciation should take effect on such date thereafter as the Convention shall enter into force."

