

Article 4

1. The provisions concerning the progressive abolition of customs duties on imports shall also apply to customs duties of a fiscal nature. The Contracting Parties may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.
2. Denmark, Ireland and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty in the event of implementation of Article 38 of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties".
3. Norway may retain temporarily and not beyond 31 December 1975, while observing the conditions of Article 18, a customs duty of a fiscal nature or the fiscal element of any such duty.

Article 5

1. The basic duty to which the successive reductions provided for in Article 3 and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.
2. If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in paragraph 1.
3. The reduced duties calculated in accordance with Article 3 and Protocols Nos 1 and 2 shall be applied rounded to the first decimal place. Subject to the application by the Community of Article 39 (5) of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties" as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, Article 3 and Protocols Nos 1 and 2 shall be applied, with rounding to the fourth decimal place.

Article 6

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Community and Norway.
2. Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Norway shall be abolished upon the entry into force of the Agreement. Any charge having an effect equivalent to a customs duty on imports, the rate of which on 31 December 1972 is higher than that actually applied on 1 January 1972, shall be reduced to the latter rate upon the entry into force of the Agreement.
3. Charges having an effect equivalent to customs duties on imports shall be progressively abolished in accordance with the following timetable: (a) by 1 January 1974 at the latest each charge shall be reduced to 60 % of the rate applied on 1 January 1972;
(b) three further reductions of 20 % each shall be made on:
1 January 1975,
1 January 1976,
1 July 1977.