

Article 5

Basic duties

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied, shall be the Most-Favoured-Nation rate of duty (conventional rate of duty) applied on 1 November 1995.
2. If, before, by or after entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions implemented as a result of the accession of Lithuania to the WTO, such reduced duties shall replace the basic duties referred to in paragraph 1 as from the date when such reductions are applied, or from the entry into force of this Agreement if this is later.
3. The reduced duties calculated in accordance with Article 4 (Customs duties on imports and charges having equivalent effect) shall be applied rounded to the first decimal place or, in case of specific duties, to the second decimal place.

Article 6

Customs duties of a fiscal nature

The provisions of Article 4 (Customs duties on imports and charges having equivalent effect) shall also apply to customs duties of a fiscal nature, except as provided for in Protocol C.

Article 7

Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the EFTA States and Lithuania.
2. The EFTA States and Lithuania shall abolish on the date of entry into force of this Agreement all customs duties on exports and any charges having equivalent effect.

Article 8

Quantitative restrictions on imports or exports and measures having equivalent effect

1. No new quantitative restriction on imports or exports and measures having equivalent effect shall be introduced in trade between the EFTA States and Lithuania.
2. The EFTA States shall abolish on the date of entry into force of this Agreement quantitative restrictions on imports or exports and measures having equivalent effect, except as provided for in Annex IV.
3. Lithuania shall abolish on the date of entry into force of this Agreement all quantitative restrictions on imports or exports and measures having equivalent effect.