paragraph 1 of this Article.
3. (a) In the case of any internal tax or other internal charge, Member States shall eliminate any effective protective element on or before 1st January, 1962[1].
(b) In the case of any revenue duty, Member States shall either
(i) progressively eliminate any effective protective element in the duty by successive reductions corresponding to those prescribed for import duties in Article 3, or
(ii) eliminate any effective protective element in the duty on or before 1st January, 1965[2].
(c) Each Member State shall, on or before 1st July, 1960[3], notify to the Council any duty to which it will apply the provisions of subparagraph (b)(ii) of this paragraph.
4. Each Member State shall notify to the Council all fiscal charges applied by it where the rates of charge, or the conditions governing the imposition or collection of the charge, are not identical in relation to the imported goods and to the like domestic goods, as soon as the Member State applying the charge considers that the charge is, or has been made, consistent with sub-paragraph (a) of paragraph 1 of this Article. Each Member State shall, at the request of any other Member State, supply information about the application of paragraphs 1, 2 and 3 of this Article.
5. Each Member State shall notify to the Council the revenue duties to which it intends to apply the provisions of this Article.
6. For the purposes of this Article:
(a) "fiscal charges" means revenue duties, internal taxes and other internal charges on goods;
(b) "revenue duties" means customs duties and other similar charges applied primarily for the purpose of raising revenue;

1 In the case of Iceland: 1st January, 1972; see paragraph 5(a) of Council Decision No. 17 of 1969 (page Ic/3).
2 In the case of Iceland: 1st January, 1975; see paragraph 5(b) of Council Decision No. 17 of 1969 (page Ic/3).
3 In the case of Iceland: 1st July, 1970; see paragraph 5(c) of Council Decision No. 17 of 1969 (page Ic/3).

(c) "imported goods" means goods which are accepted as being eligible for Area tariff treatment in accordance with the provisions of Article 4.

ARTICLE 7
Drawback
1. The provisions on drawback are contained in Annex B.
2. In applying this Article each Member State shall accord the same treatment to imports from the territories of all Member States.
3. The Council may decide to amend the provisions of this Article or of Annex B, and may decide that further or different provisions relating to drawback shall be applied either generally or to certain goods or in certain circumstances.

ARTICLE 8
Prohibition of export duties

1. Member States shall not introduce or increase export duties, and, on and after 1st January, 1962, shall not apply any such duties.
2. The provisions of this Article shall not prevent any Member State from taking such measures as are necessary to prevent evasion, by means of re-export, of duties which it applies to exports to territories outside the Area of the Association.
3. For the purposes of this Article, "export duties" means any duties or charges with equivalent effect, imposed on or in connection with the exportation of goods from the territory of any Member State to the territory of any other Member State.

ARTICLE 9

Co-operation in customs-related matters

1. Member States shall take appropriate measures, including arrangements regarding administrative co-operation, to ensure that the provisions of Articles 3 to 7 and of Annexes A and B are effectively and harmoniously applied, taking account of the need to reduce as far as possible the formalities imposed on trade and of the need to achieve mutually satisfactory solutions of any difficulties arising out of the operation of those provisions.

1 As amended by Council Decision No. 12 of 1977 (13th December, 1977).

11

[2. Member States shall assist each other in customs matters in general in accordance with the provisions of Annex I in order to ensure that their customs legislation is correctly applied.
3. Annex I shall apply to all products whether or not covered by the provisions of this Convention.
4. The Council may decide to amend the provisions of Annex I.] 1

ARTICLE 10

Quantitative import restrictions

1. Member States shall not introduce or intensify quantitative restrictions on imports of goods from the territory of other Member States.
2. Member States shall eliminate such quantitative restrictions as soon as possible and not later than 31st December, 1966 2, 3.
3. Each Member State shall relax quantitative restrictions progressively and in such a way that a reasonable rate of expansion of trade as a result of the application of Articles 3 and 6 is not frustrated and that no burdensome problems are created for the Member State concerned in the years immediately preceding 1st January, 1967 2, 4.
4. Each Member State shall apply the provisions of this Article in such a way that all other Member States are given like treatment.
5. On 1st July, 1960 5, Member States shall establish for all goods subject to quantitative restriction global quotas of a size not less than 20 per cent above the corresponding basic quotas. In the case of quotas which may be available also to States which are not Members, the global quotas shall include, in addition to the basic quotas increased by not less than 20 per cent, an amount not less than the total of the imports from such States in the calendar year 1959 6.

1 Paragraphs 2 to 4 to Article 9 have been introduced by Council Decision No. 3 (Rev.) of 1997 (19 June 1997). The Decision will enter into force when all the Member States have deposited their instruments of acceptance with the Depositary.

2 As amended by Council Decision No. 7 of 1963 (10th May, 1963).