

its internal law to collect the revenue claim, the competent authority of the applicant State shall promptly withdraw the request for assistance in collection.

6. Subject to this paragraph, amounts collected by the requested State pursuant to this Article shall be forwarded to the competent authority of the applicant State. Unless the competent authorities of the States otherwise agree, the ordinary costs incurred in providing collection assistance shall be borne by the requested State and any extraordinary costs so incurred shall be borne by the applicant State.

7. A revenue claim of the applicant State accepted for collection shall not have in the requested State any priority accorded to the revenue claims of the requested State even if the recovery procedure used is the one applicable to its own revenue claims. A revenue claim of the applicant State shall not be recovered by imprisonment for debt of the debtor in the requested State.

8. Notwithstanding the provisions of paragraph 1, the competent authorities of the States may by exchange of notes agree that the provisions of this Article also apply to taxes and duties other than the taxes referred to in Article 2 collected by or on behalf of the Government of the States.

9. The competent authorities of the States shall agree upon the mode of application of this Article, including agreement to ensure comparable levels of assistance to each of the States.

Article 26B

Limitation of Articles 26 and 26A

In no case shall the provisions of Articles 26 and 26A be construed so as to impose on one of the States the obligation:

- (a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other State;