- (c) fish and other marine products as provided for in Annex H.
- 2. A customs duty includes any duty or charge of any kind imposed in connection with the importation or exportation of a product, including any form of surtax or surcharge in connection with such importation or exportation, but does not include any:
  - (a) charge equivalent to an internal tax imposed consistently with Article 4;
  - (b) anti-dumping or countervailing duty; or
  - (c) fee or other charge, provided that it is limited in amount to the approximate cost of services rendered.
- 3. Paragraphs 1 and 2 shall not prevent any Party from introducing, reintroducing or increasing a customs duty vis-à-vis another Party, as may be authorized by or pursuant to the WTO Agreement, in particular pursuant to the rules and procedures on dispute settlement, but excluding any modification of schedules and tariff modifications in accordance with Article XXVIII of the GATT 1994.

## **ARTICLE 11**

## Base rate of customs duties

For each product, the base rate of customs duties, to which the successive reductions set out in Annex E are to be applied, shall be the most-favoured nation (hereinafter referred to as "MFN") customs duty rate applied on 1 January 2007.