

Agreement on the European Economic Area

PART II

**FREE MOVEMENT OF GOODS**

CHAPTER 1

**BASIC PRINCIPLES**

*Article 14*

No Contracting Party shall impose, directly or indirectly, on the products of other Contracting Parties any internal taxation of any kind in excess of that imposed directly or indirectly on similar domestic products.

Furthermore, no Contracting Party shall impose on the products of other Contracting Parties any internal taxation of such a nature as to afford indirect protection to other products.