Article 98:

With regard to charges other than turnover taxes, excise duties and other forms of indirect taxation, exemptions and drawbacks in respect of exports to other member states may not be effected and compensatory charges in respect of imports coming from member states may not be imposed, save to the extent that the measures contemplated have been previously approved for a limited period by the Council acting by means of a qualified majority vote on a proposal of the Commission.

Source: Sidney Weintraub, "Border Tax Adjustments and the GATT," The Tax Executive, July 1965, pp. 317–320; Treaty Establishing the European Economic Community.