

# WORLD TRADE ORGANIZATION

RESTRICTED

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## JAPAN - TAXES ON ALCOHOLIC BEVERAGES

### Request for Consultations by the United States

The following communication dated 7 July 1995 from the Office of the United States Trade Representative to the Permanent Mission of Japan, is circulated at the request of the Office of the United States Trade Representative.

My authorities have instructed me to request consultations with the Government of Japan pursuant to Article 4 of the Understanding on Rules and Procedures Governing the Settlement of Disputes ("DSU") and Article XXIII:1 of the General Agreement on Tariffs and Trade 1994 ("GATT 1994"), regarding internal taxes imposed by Japan on certain alcoholic beverages pursuant to the Liquor Tax Law. The products in question are shochu and all other distilled spirits and liqueurs falling within HS heading 2208.

These taxes appear to be inconsistent with the obligation of Japan under Article III:2, first and second sentences, of the General Agreement on Tariffs and Trade 1994. The United States reserves the right to raise additional factual claims and legal matters during the course of the consultations.

We look forward to receiving your reply to the present request and to fixing a mutually convenient date for consultations within the next thirty days.