

**MEXICO – TAX MEASURES ON SOFT DRINKS  
AND OTHER BEVERAGES**

Communication from the Chairman of the Panel

The following communication, dated 1 February 2005, addressed to the Chairperson of the Dispute Settlement Body (DSB), is circulated in accordance with Article 12.9 of the Dispute Settlement Understanding (DSU).

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Article 12.8 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU) provides that the period in which a panel shall conduct its examination, from the date that the composition and terms of reference of the panel have been agreed upon until the date the final report is issued to the parties to the dispute, shall, as a general rule, not exceed six months.

Article 12.9 of the DSU provides that, when a panel considers that it cannot issue its report within six months, it shall inform the Dispute Settlement Body (DSB) in writing of the reasons for the delay, together with an estimate of the period within which it will issue its report.

The Panel on *Mexico – Tax Measures on Soft Drinks and other Beverages* (WT/DS308) was established by the DSB on 6 July 2004, and composed on 18 August 2004.

The Panel expects to complete its work by the end of May 2005, as envisaged in the timetable adopted after consultations with the Parties.

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