



30 November 2018

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**THAILAND – CUSTOMS AND FISCAL MEASURES ON CIGARETTES
FROM THE PHILIPPINES**

SECOND RECOURSE TO ARTICLE 21.5 OF THE DSU BY THE PHILIPPINES

COMMUNICATION FROM THE PANEL

The following communication, dated 30 November 2018, addressed to the Chairperson of the Dispute Settlement Body (DSB), is circulated in accordance with Article 21.5 of the Dispute Settlement Understanding (DSU).

Article 21.5 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU) provides that the panel shall circulate its report within 90 days after the date of referral of the matter to it.

Article 21.5 of the DSU further provides that, when a panel considers that it cannot provide its report within this time frame, it shall inform the Dispute Settlement Body (DSB) in writing of the reasons together with an estimate of the period within which it will submit its report.

At its meeting on 27 March 2018, the DSB agreed, pursuant to Article 21.5 of the DSU, to refer to the original panel, if possible, the matter raised by the Philippines in document WT/DS371/22. The panel was composed on 9 May 2018.¹

The Panel expects to issue its final report to the parties in April 2019, based on the timetable adopted upon consultation and in agreement with the parties.

I would be grateful if you would circulate this letter to the Members of the DSB.

¹ See WT/DS371/23.