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BRAZIL – CERTAIN MEASURES CONCERNING TAXATION AND CHARGES (EU)

BRAZIL – CERTAIN MEASURES CONCERNING TAXATION AND CHARGES (JAPAN)

COMMUNICATION FROM THE PANELS

The following communication, dated 22 October 2015, was received from the Chairperson of the Panels with the request that it be circulated to the Dispute Settlement Body.

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 accordingly and indicate the reasons, together with an estimate of the period within which it will issue its report.

Pursuant to a request by the European Union, the Panel on *Brazil – Certain Measures Concerning Taxation and Charges* (WT/DS472) was established by the DSB on 17 December 2014 and composed on 27 March 2015. Pursuant to a request by Japan, a further Panel on *Brazil – Certain Measures Concerning Taxation and Charges* (WT/DS497) was established by the DSB on 28 September 2015 and composed on 29 September 2015.

Article 9.3 of the DSU provides that, if more than one panel is established to examine the complaints related to the same matter, to the greatest extent possible the same persons shall serve as panelists on each of the separate panels and the timetable for the panel process in such disputes shall be harmonized.

The Panels have been composed with the same persons and, in agreement with the parties, are following a joint procedure. The Panels expect to issue the final reports to the parties by the end of 2016, in accordance with the revised, joint timetable adopted after consultation with the parties.

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