

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

Communication from the Appellate Body

The following communication, dated 21 April 2011, from the Chair of the Appellate Body addressed to the Chair of the Dispute Settlement Body, is circulated in accordance with Article 17.5 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*.

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I am writing to you pursuant to Article 17.5 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*, which stipulates that, as a general rule, the Appellate Body will circulate its Report no later than 60 days after the appellant has formally notified the Dispute Settlement Body (the "DSB") of its decision to appeal. Article 17.5 states, furthermore, that when the Appellate Body considers that it cannot provide its Report within 60 days, it shall inform the DSB in writing of the reasons for the delay together with an estimate of the period within which it will submit its Report.

Thailand notified the DSB on 22 February 2011 of its decision to appeal certain issues of law covered in the Panel Report and legal interpretations developed by the Panel in this case, with the result that the 60-day period expires on Saturday, 23 April 2011. Due to the time required for completion and translation of the Report, the Appellate Body will not be able to circulate its Report by Monday, 25 April 2011. We estimate that the Appellate Body Report in this appeal will be circulated to WTO Members no later than Friday, 17 June 2011.

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