



11 November 2019

(19-7636)

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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 APPELLATE BODY**

The following communication, dated 8 November 2019, from the Chair of the Appellate Body to the Chair of the Dispute Settlement Body, is being circulated to Members.

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I am writing pursuant to Article 17.5 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU), which states 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 (DSB) of its decision to appeal. Article 17.5 further states 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. In no case shall the proceedings exceed 90 days."

Thailand notified the DSB on 9 September 2019 of its decision to appeal certain issues of law covered in the Panel Report and legal interpretations developed by the Panel in this case. As a result, the 60-day period expires on 8 November 2019. We regret that we will not be able to circulate a Report in this case by that date. As is well known, there is a queue of appeals pending. Consequently, we shall not be able to complete this case within the required 90 days. We assume that Members understand the circumstances.

When we know more precisely about scheduling the hearing in this appeal, we will inform the participants

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