



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

SECOND RECOURSE TO ARTICLE 21.5 OF THE DSU BY THE PHILIPPINES

CONSTITUTION OF THE PANEL ESTABLISHED AT THE REQUEST OF THE PHILIPPINES

NOTE BY THE SECRETARIAT

1. At its meeting on 27 March 2018, the Dispute Settlement Body (DSB) agreed, pursuant to Article 21.5 of the Dispute Settlement Understanding (DSU), to refer to the original panel, if possible, the matter raised by the Philippines in document WT/DS371/22.
2. The Panel's terms of reference are the following:

"To examine, in the light of the relevant provisions of the covered agreements cited by the parties to the dispute, the matter referred to the DSB by the Philippines in document WT/DS371/22 and to make such findings as will assist the DSB in making the recommendations or in giving the rulings provided for in those agreements."
3. The Panel is composed as follows:

Chairman: Mr Thomas Cottier

Members: Mr Alvaro Espinoza
Mr Alvaro Hansen
4. Australia, China, Colombia, the European Union, India, Indonesia, Japan, the Russian Federation, Singapore, and the United States have reserved their rights to participate in the Panel proceedings as third parties.
