

JAPAN - TAXES ON ALCOHOLIC BEVERAGES

Arbitration under Article 21(3)(c) of the *Understanding
on Rules and Procedures Governing the Settlement of Disputes*

The following communication, dated 13 February 1997, from the arbitrator, Mr. Julio Lacarte-Muró, to the Chairman of the Dispute Settlement Body, is circulated in accordance with Article 21(3)(c) of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*.

It is my honour to transmit to you my arbitration award in *Japan - Taxes on Alcoholic Beverages*, pursuant to Article 21(3)(c) of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*. It was distributed today to the parties to the dispute, and will be circulated as an unrestricted document on Friday, 14 February 1997 to the Members of the World Trade Organization.