

UNITED STATES – TAX TREATMENT FOR "FOREIGN SALES CORPORATIONS"

Second Recourse by the European Communities to Article 21.5 of the DSU

Request to Join Consultations

Communication from Australia

The following communication, dated 17 November 2004, from the delegation of Australia to the delegation of the United States, the delegation of the European Communities and to the Chairperson of the Dispute Settlement Body, is circulated in accordance with Article 4.11 of the DSU.

Pursuant to paragraph 11 of Article 4 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes* (DSU), Australia notifies the Government of the United States that, in light of the substantial trade interest of Australia, it desires to be joined in the consultations requested by the European Communities in a communication circulated to WTO Members on 10 November 2004 (WT/DS108/27).

As a significant global exporter – including to the United States market – of a range of agricultural, mineral and other products, Australia has a substantial trade interest in the application to those products of the measures cited in WT/DS108/27.

Australia looks forward to receiving your reply.
