

**MEXICO – TAX MEASURES ON SOFT DRINKS
AND OTHER BEVERAGES**

Request to Join Consultations

Communication from Canada

The following communication, dated 26 March 2004, from the delegation of Canada to the delegation of Mexico, the delegation of the United States and to the Chairperson of the Dispute Settlement Body, is circulated in accordance with Article 4.11 of the DSU.

Pursuant to Article 4.11 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes* ("DSU"), the Government of Canada hereby notifies its desire to be joined in consultations requested by the United States pursuant to Articles 1 and 4 of the DSU and Article XXII:1 of the *General Agreement on Tariffs and Trade 1994*, regarding Mexico's tax measures on soft drinks and other beverages that use any sweetener other than cane sugar. The relevant communication from the delegation of the United States to the delegation of Mexico, dated 16 March 2004, was circulated to WTO Members on 18 March 2004 (WT/DS308/1; G/L/674).

Canada has a substantial trade interest in these consultations. Canada is a major exporter of high fructose corn syrup, a sweetener used in soft drinks and other beverages. The taxes at issue have effectively precluded Canadian exports of high fructose corn syrup to Mexico. Therefore, Canada requests to be joined in these consultations.
