

PHILIPPINES – TAXES ON DISTILLED SPIRITS

Communication from the Appellate Body

The following communication, dated 21 November 2011, from the Chair of the Appellate Body addressed to the Chair of the Dispute Settlement Body, is circulated in accordance with Article 17.5 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*.

I am writing to you pursuant to Article 17.5 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*, which stipulates 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 (the "DSB") of its decision to appeal. Article 17.5 states, furthermore, 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.

The Philippines notified the DSB on 23 September 2011 of its decision to appeal certain issues of law covered in the Panel Reports and legal interpretations developed by the Panel in this dispute, with the result that the 60-day period expires on Tuesday, 22 November 2011. Due to the time required for completion and translation of the Reports, the Appellate Body will not be able to circulate its Reports by Tuesday, 22 November 2011. We estimate that the Appellate Body Reports in this appeal will be circulated to WTO Members no later than Thursday, 22 December 2011.
