

**URUGUAY – TAX TREATMENT ON CERTAIN PRODUCTS**

Constitution of the Panel Established at the Request of Chile

Note by the Secretariat

1. At its meeting on 19 May 2003, the Dispute Settlement Body (DSB) established a Panel in accordance with Article 6 of the DSU to examine the matter referred to the DSB by Chile in document WT/DS261/4.

2. At that meeting, the parties to the dispute also agreed that the Panel should have standard terms of reference. The terms of reference are, therefore, the following:

"To examine, in the light of the relevant provisions of the covered agreements cited by Chile in document WT/DS261/4, the matter referred to the DSB by Chile in that document 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. On 4 July 2003, the parties agreed on the following composition of the Panel:

Chairman: Mr. Miguel Rodríguez Mendoza

Members: Mr. Cristian Espinosa Cañizares  
Mr. Hernando J. Gómez

4. The European Communities, Mexico and the United States reserve their rights to participate in the Panel proceedings as third parties.

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