

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

Constitution of the Panel Established at the Request of the United States

Note by the Secretariat

1. At its meeting on 6 July 2004, the Dispute Settlement Body (DSB) established a panel in accordance with Article 6 of the DSU, with standard terms of reference, to examine the matter referred to the DSB by the United States in document WT/DS308/4.
2. The Panel's terms of reference are the following:

"To examine, in the light of the relevant provisions of the covered agreements cited by the United States in document WT/DS308/4, the matter referred to the DSB by the United States 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 18 August 2004, the parties agreed to the following composition of the Panel:

Chairman: Mr Ronald Saborío Soto

Members: Mr Edmond McGovern
Mr David Walker
4. Canada, China, the European Communities, Guatemala, Japan and Pakistan have reserved their third-party rights.