

# WORLD TRADE ORGANIZATION

RESTRICTED

**WT/DS8/8**

**WT/DS10/8**

**WT/DS11/5**

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## JAPAN - TAXES ON ALCOHOLIC BEVERAGES

### Communication from the Chairman of the Panel

The following communication, dated 19 March 1996 and addressed to the Dispute Settlement Body, is circulated in accordance with Article 12.9 of the DSU.

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Article 12.8 of the DSU stipulates that the period in which the panel shall conduct its examination, from the date that the composition and terms of reference of the panel have been agreed upon until the date the final report is issued to the parties, shall, as a general rule, not exceed six months.

Article 12.9 of the DSU states that when the panel considers that it cannot issue its report within six months, it shall inform the Dispute Settlement Body (DSB) in writing of the reasons for the delay together with an estimate of the period within which it will issue its report.

The Panel on "Japan - Taxes on Alcoholic Beverages" was established by the DSB on 27 September 1995 and the Parties agreed on its composition and terms of reference on 30 October 1995. Since the Parties wished to use the maximum time periods prescribed in Appendix 3 of the DSU, which would have resulted in the scheduling of the first substantive meeting of the Panel towards the end of December 1995, the earliest that the Panel could meet, in the light of the fact that all the parties were not available and other commitments of the members of the Panel, was the end of January 1996. This consequently led to some delay in establishing the remainder of the timetable. Therefore, the panel will not be able to issue its report within the six months' period.

The Panel, in agreement with the Parties, expects to complete its work by the end of June 1996.