**WORLD TRADE ORGANIZATION**

RESTRICTED

**S/WPDR/W/47**
9 February 2012

(12-0789)

**Working Party on Domestic Regulation**

# "MEASURES OF GENERAL APPLICATION" IN WTO AGREEMENTS

Note by the Secretariat[1]

1. At the request of the Working Party on Domestic Regulation, this Secretariat Note seeks to clarify the understanding of the term "measures of general application", in particular the meaning of the term "of general application" as contained in WTO Agreements. The purpose of this Note is to assist Members in the context of the domestic regulation negotiations mandated under Article VI:4 of the GATS. It does not purport to interpret the use of this term in documents submitted by Members nor does it seek to establish an interpretation for any future dispute settlement cases.

2. The Note is divided into three sections. The first section compiles all instances where the term "of general application" appears in WTO Agreements. This is followed in the second section by a description of the instances where this term has been clarified in WTO Panel and Appellate Body reports. Finally, the third section discusses the concept "of general application" based on the provisions and cases reviewed.

## I. THE TERM "OF GENERAL APPLICATION" IN WTO AGREEMENTS

3. The term "of general application" appears in three separate provisions in the GATS, namely in Articles III:1, III:4 and VI:1. In these provisions, the term is used with respect to "measures of general application".

4. Article III:1, which sets out a transparency obligation, provides that:

> 1. Each Member shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect the operation of this Agreement. International agreements pertaining to or affecting trade in services to which a Member is a signatory shall also be published.

5. Article III:4 on responses to requests for information provides that:

> 4. Each Member shall respond promptly to all requests by any other Member for specific information on any of its measures of general application or international agreements within the meaning of paragraph 1.

6. Article VI:1 of the GATS with respect to the administration of measures provides that:

[1] This document has been prepared under the Secretariat's own responsibility and without prejudice to the positions of Members and to their rights and obligations under the WTO.

> 1. In sectors where specific commitments are undertaken, each Member shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

7. While the term "of general application" is not further clarified by the GATS, the term "measures" is defined in Article XXVIII(a). The definition provides that:

> (a) "measure" means any measure by a Member, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

8. The term "of general application" can also be found in Articles X:1 and X:2 of GATT 1994; Article 63:1 of the TRIPS Agreement; Article 12 of the Customs Valuation Agreement; Articles 1, 2(a), 2(g), 3(e), 5:1 and Annex II:2, 3(a), 3(c) and 4 of the Agreement on Rules of Origin; and Article XIX:1 of the Agreement on Government Procurement.[2] For ease of reference, the texts of these provisions are annexed to this Note. In all of the foregoing provisions, the use of the term "of general application" has mainly served to specify certain transparency obligations and would appear to have been modelled on the publication requirements of Articles X:1 and X:2 of GATT 1994, namely that:[3]

> 1. Laws, regulations, judicial decisions and administrative rulings of general application, made effective by any contracting party, pertaining to the classification or the valuation of products for customs purposes, or to rates of duty, taxes or other charges, or to requirements, restrictions or prohibitions on imports or exports or on the transfer of payments therefor, or affecting their sale, distribution, transportation, insurance, warehousing inspection, exhibition, processing, mixing or other use, shall be published promptly in such a manner as to enable governments and traders to become acquainted with them.
>
> 2. No measure of general application taken by any contracting party effecting an advance in a rate of duty or other charge on imports under an established and uniform practice, or imposing a new or more burdensome requirement, restriction or prohibition on imports, or on the transfer of payments therefor, shall be enforced before such measure has been officially published.

9. Specific reference to the obligation to act in conformity with Article X:1 of GATT 1994 is found in Article 12 of the Customs Valuation Agreement and Articles 2(g), 3(e) and Annex II.3(a) of the Agreement on Rules of Origin. Article 63 of the TRIPS Agreement does not refer to Article X of GATT 1994 but has a similar provision on publication, which provides that:

> 1. Laws and regulations, and final judicial decisions and administrative rulings of general application, made effective by a Member pertaining to the subject matter of this Agreement (the availability, scope, acquisition, enforcement and prevention of the abuse of intellectual property rights) shall be published, or where such publication is not practicable made publicly available, in a national language, in such a manner as to enable governments and right holders to become acquainted with them. Agreements concerning the subject matter of this Agreement which are in force between the government or a governmental agency of a Member and the government or a governmental agency of another Member shall also be published.

---

[2] Article 4(a) of the TRIPS Agreement uses the term "of a general nature". The provision refers to "international agreements on judicial assistance or low enforcement of a general nature and not particularly confined to the protection of intellectual property".

[3] It should be noted that the Agreement on Rules of Origin exceptionally uses the term "of general application" in other instances apart from the publication of laws, regulations, judicial decisions and administrative rulings.

10. The Agreement on Rules of Origin, in addition to the publication requirement, uses the term "of general application" in many other instances. In Article 1, rules of origin are defined as those "laws, regulations and administrative determinations of general application applied by any Member to determine the country of origin of goods provided." Article 2(a) specifies that transitional disciplines are to be applied to "administrative determinations of general application" until the work programme for the harmonization of rules of origin has been completed. Article 5 requires each Member to provide to the Secretariat, "within 90 days after the date of entry into force of the WTO Agreement for it, its rules of origin, judicial decisions, and administrative rulings of general application relating to rules of origin in effect on that date." Furthermore, these provisions are replicated in Annex II on the Common Declaration With Regard to Preferential Rules of Origin.[4]

11. The term "of general application" is, however, not further clarified in any of the above agreements.

## II. CLARIFICATION OF THE TERM "OF GENERAL APPLICATION" IN WTO PANEL AND APPELLATE BODY REPORTS

12. While the exact term "measures of general application" as contained in Articles III:1, III:4 and VI:1 of the GATS has not been clarified by WTO panels or the Appellate Body[5], there have been some findings on the term "of general application" in Article X:1 of GATT 1994.[6]

13. In *US – Underwear*, the Appellate Body upheld the Panel's interpretation that an administrative order was "of general application" to the extent that it affected an "unidentified number of economic operators, including domestic and foreign producers."[7] The Appellate Body agreed with the following reasoning by the Panel:

> We note that Article X:1 of GATT 1994, which also uses the language 'of general application', includes 'administrative rulings' in its scope. The mere fact that the restraint at issue was an administrative order does not prevent us from concluding that the restraint was a measure of general application. Nor does the fact that it was a country-specific measure exclude the possibility of it being a measure of general application. If, for instance, the restraint was addressed to a specific company or applied to a specific shipment, it would not have qualified as a measure of general application. However, to the extent that the restraint affects an

---

[4] These are Articles 2, 3(a) and 4 of the Annex. Article 4 does not specify a time duration but otherwise requires Members to submit information to the Secretariat of "…their preferential rules of origin, including a listing of the preferential arrangements to which they apply, judicial decisions, and administrative rulings of general application relating to their preferential rules of origin… ."

[5] In *US – Gambling*, Antigua did claim that the United States had violated Article VI:1 of the GATS by failing to ensure that "all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner." The Panel in examining this claim did not, however, deal with the question as to what constituted a measure of general application. The Panel took the view that Article VI:1 did not apply to measures of general application themselves but, rather, to the administration of these measures. It did not go further to examine Article VI:1 as the Panel noted that Antigua had not specifically identified which "state and federal measures" and which provisions of those measures impose authorization requirements. Nor had it demonstrated that its gambling and betting service suppliers had ever filed any applications to obtain such authorization. Panel Report on *US – Gambling*, WT/DS285/R, adopted 20 April 2005, para 6.432.

[6] This section identifies panel and Appellate Body reports that discuss and interpret the term "of general application" in some detail, and does not purport to capture every reference to the term in panel and Appellate Body reports.

[7] Appellate Body Report on *US – Underwear*, WT/DS24/R, adopted 25 February 1997, p. 21.

unidentified number of economic operators, including domestic and foreign producers, we find it to be a measure of general application.[8]

14. In *Japan – Film*, the Panel, while referring to the Panel Report on *US – Underwear*, interpreted the term "of general application" to extend to "administrative rulings in individual cases where such rulings establish or revise principles or criteria applicable in future cases". The Panel stated that:

> It stands to reason that inasmuch as the Article X:1 requirement applies to all administrative rulings of general application, it also should extend to administrative rulings in individual cases where such rulings establish or revise principles or criteria applicable in future cases. At the same time, we consider that it is incumbent upon the United States in this case to clearly demonstrate the existence of such unpublished administrative rulings in individual matters which establish or revise principles applicable in future cases.[9]

15. In *EC – Poultry*, the Appellate Body upheld the Panel's finding that certain import licensing measures of the European Communities on certain poultry products were not inconsistent with Article X because, "the information which Brazil claims the EC should have made available concerns a specific shipment, which is outside the scope of Article X of GATT." Furthermore, the Appellate Body, in citing the interpretation "of general application" used in *US - Underwear*, held that:

> Although it is true, as Brazil contends, that any measure of general application will always have to be applied in specific cases, nevertheless, the particular treatment accorded to each individual shipment cannot be considered a measure 'of general application' within the meaning of Article X. (…) *We agree with the Panel that "conversely, licences issued to a specific company or applied to a specific shipment cannot be considered to be a measure 'of general application' within the meaning of Article X."* [10]

16. In *US – Hot-Rolled Steel*, the Panel was presented with an alleged violation of Article X:3(a) of GATT 1994. Before addressing this question the Panel ruled that the anti-dumping measure at issue did not constitute a measure "of general application" within the meaning of Article X:1, as it related only to a single case. The Panel stated:

> Finally, we have been presented with arguments alleging violation of Article X:3(a) of GATT 1994 which relate to the actions of the United States in the context of a single anti-dumping investigation. We doubt whether the final anti-dumping measure before us in this dispute can be considered a measure of 'general application'. In this context, we note that Japan has not even alleged, much less established, a pattern of decision-making with respect to the specific matters it is raising which would suggest a lack of uniform, impartial and reasonable administration of the US anti-dumping law. *While it is not inconceivable that a Member's actions in a single instance might be evidence of lack of uniform, impartial, and reasonable administration of its laws, regulations, decisions and rulings, we consider that the actions in question would have to have a significant impact on the overall administration of the law, and not simply on the outcome in the single case in question.* Moreover, we consider it unlikely that such a conclusion could be reached where the actions in the single case in question were,

---

[8] Panel Report on *US – Underwear*, para. 7.65.

[9] Panel Report on *Japan – Film*, WT/DS44/R, adopted 22 April 1998, para.10.388. The case was not appealed.

[10] Appellate Body Report on *EC – Poultry*, WT/DS69/AB/R, adopted 23 July 1998, paras. 111 and 113. Emphasis added.

themselves, consistent with more specific obligations under other WTO Agreements.[11] (emphasis added)

17. Likewise, in *EC – Selected Customs Matters*, the Panel reasoned that:

> Article X:1 of the GATT 1994 refers to"[l]aws, regulations, judicial decisions and administrative rulings *of general application*" (emphasis added). The ordinary meaning of the term "general", which is of relevance in the context of Article X:1 of the GATT 1994, is: "Not specifically limited in application; related to a whole class of objects, cases, occasions, etc.; (of a rule, law etc.) true for all or nearly all cases coming under its terms." The ordinary meaning of the term "application" of relevance for the purposes of Article X:1 of the GATT 1994 is: "The bringing of a general or figurative statement, a theory, principle, etc., to bear upon a matter." The Panel understands that, therefore, the *"'[l]aws, regulations, judicial decisions and administrative rulings of general application' described in Article X:1 of the GATT 1994 are laws, regulations, judicial decisions and administrative rulings that apply to a range of situations or cases, rather than being limited in their scope of application"*.[12] (emphasis added)

18. In line with the interpretation of the term "of general application" given in *EC – Selected Customs Matters* and *US – Underwear*, the Panel in *EC – IT Products* found that "because the application of a CNEN is not limited to a single import or a single importer and they set forth rules or norms that are intended to have general and prospective application that create legitimate expectations among the public and among private actors."[13] In *EC – IT Products*, the Panel relied on its finding under Article X:1 in finding that the CNEN amendments were a measure "of general application" for the purposes of Article X:2 of GATT 1994.[14]

19. In *Thailand – Cigarettes (Philippines)*, the parties agreed that the overall methodology used to determine the Maximum Retail Selling Price (MRSP) for importers constituted a measure "of general application" within the meaning of Article X:1, and the Panel saw no reason to disagree given that "the methodology applies to all potential sales of cigarettes".[15] The Panel further found that certain rules that were unwritten, but explained by Thailand in detail in the course of the Panel proceeding, qualified as a "rule of general application" within the meaning of Article X:1.[16] However, the Panel considered that the data used to calculated the MSRPs did not constitute measures "of general application":

> Data necessary for determining an MRSP, such as the c.i.f. price, customs duties, and internal taxes and marketing costs, are essentially company-specific, rather than generally applicable to all companies. We also note that the Philippines acknowledges that these four specific items are business-derived confidential data, which are by definition company-specific. As such, the data used for such

---

[11] Panel Report on *US – Hot-Rolled Steel*, WT/DS184/AB/R, adopted 23 August 2001, para. 7.268. Emphasis added.

[12] Panel Report on *EC – Selected Customs Matters*, WT/DS315/R, adopted 11 December 2006, para. 7.116. The finding was not appealed. Emphasis added. Footnote omitted.

[13] Panel Report on *EC – IT Products,* WT/DS375/R, WT/DS376/R, WT/DS377/R, adopted 21 September 2010, para. 7.1034. The case was not appealed. Emphasis added. See also para. 7.1034,

[14] Panel Report, *EC – IT Products,* para. 7.1097.

[15] Panel Report on *Thailand – Cigarettes (Philippines)*, WT/DS371/R, adopted 15 July 2011, para. 7.73.

[16] Panel Report on *Thailand – Cigarettes (Philippines)*, paras. 7.79-7.780.

components of the MRSP cannot be considered as rules generally and prospectively applicable.[17]

20. In *China – Raw Materials,* the Panel found that a series of measures were "of general application" within the meaning of Article X:1. With respect to one group of measures, the Panel found that they were "of general application" on the grounds that the "measures apply generally to the exportation of goods subject to export quotas. Moreover, the measures affect all enterprises wishing to export coke, bauxite, fluorspar, and silicon carbide under the quota. None of the measures at issue is limited to the treatment of particular companies or particular shipments."[18] With respect to another measure, the Panel stated that "it affects any enterprise wishing to export the zinc quota; hence it fulfils the "general application" criterion."[19] The Panel found that another measure was "of general application" on the ground that it "has the potential to affect trade and traders, including a wide array of domestic and foreign economic operators in particular, the "trade activities" of business within the broad metals, minerals and chemicals industries".[20]

21. In addition to the clarifications given in the context of Article X:1 of GATT 1994, reviewed above, the Panel in *US – FSC* introduced the concept of a measure "of general application" in the context of examining a claim under Article III.4 of GATT 1994. The Panel found that:

> On this basis, we note that the distinction made between imported and domestic products in The Act's foreign articles/labour limitation concerning the limitation on fair market value attributable to 'articles' is solely and explicitly based on origin. We do not believe that the mere fact that a good has US origin renders it "unlike" an imported good. *We further note that the Act is a measure of general application. It applies horizontally to all possible products that can be used for the production of goods that might eventually be qualifying foreign trade property.* Thus, in our view, there is no need to demonstrate the existence of actually traded like products in order to establish a violation of Article III:4. Furthermore, where there are no like US goods, the issue of less favourable treatment of imported goods would not even arise.[21] (emphasis added)

22. With regard to the TRIPS Agreement, in *India – Patents (US)*, the Panel found that "a mechanism for receiving mailbox box applications is, whether made effective by law or through administrative practices, a measure "of general application" within the meaning of Article 63:1".[22]

## III. CONCLUDING OBSERVATIONS

23. It is important to emphasise that the meaning of terms contained in different WTO Agreements as well as any further interpretations given to these terms by WTO panels and the Appellate Body cannot necessarily be used interchangeably. They have to be read in their context, and in the light of the object and purpose of the WTO agreement concerned.

---

[17] Panel Report on *Thailand – Cigarettes (Philippines)*, para. 7.806. See also paras. 8.25-8.29, and 7.840-7.849.

[18] Panel Report on *China – Raw Materials*, WT/DS394/R, WT/DS395/R, WT/DS398/R and Corr. circulated to WTO Members 5 July 2011, para. 7.772.

[19] Panel Report on *China – Raw Materials*, para. 7.804.

[20] Panel Report on *China – Raw Materials*, para. 7.1098.

[21] Panel Report on *US – FSC*, WT/DS108/R, adopted 20 March 2000, para.8.133. Emphasis added. Footnote omitted. The finding on a "measure of general application" was not appealed.

[22] Panel Report on *India – Patents (US)*,WT/DS50/R, adopted 16 January 1998, para.7.48. The report by the Appellate Body, however, ruled that Article 63:1 was not within the Panel's terms of reference.

24. Nevertheless, in the interest of facilitating discussions by Members in the Working Party on Domestic Regulation, some general points, based on the provisions and cases reviewed, appear to be pertinent:

(a) The concept "of general application" is commonly used in WTO agreements, particularly with respect to the obligation to publish laws, regulations, judicial decisions and administrative requirements, pertaining to or effecting the operations of the agreement. In this connection, the requirement in Article III:1 of the GATS, as well as those in other WTO agreements, would appear to have been modelled on Article X:1 of GATT 1994.

(b) WTO Panels and the Appellate Body have consistently understood the concept "of general application" as being not limited in application to a specific individual case or economic operator. The fundamental distinction made in that interpretation is the ordinary meaning of the term "general" as opposed to that of "specific".

(c) Following from that reasoning, laws, regulations, judicial decisions and administrative decisions of general application have been understood as those measures which apply to a range of situations, e.g. an unidentified number of economic operators or cases, rather than being limited in their scope of application.

(d) However, it should be noted that in *Japan – Film*, it was found that administrative rulings of general application should also extend to "administrative rulings in individual cases where such rulings establish or revise principles or criteria applicable in future cases".[23]

25. Naturally, the findings by WTO panels and Appellate Body do not necessarily establish precedents for future disputes, nor do they circumscribe any possible specific meanings that Members may want to give to a particular term when formulating new disciplines. Thus, should Members find it necessary to further clarify the concept, or to give a different meaning to the term "of general application", this could always be done in the text of the instrument itself.

---

[23] See footnote 12 above.

# Annex

WTO Provisions relevant for the discussion in this Note

## GATT

Article X (*Publication and Administration of Trade Regulations)*

1. Laws, regulations, judicial decisions and administrative rulings of general application, made effective by any contracting party, pertaining to the classification or the valuation of products for customs purposes, or to rates of duty, taxes or other charges, or to requirements, restrictions or prohibitions on imports or exports or on the transfer of payments therefor, or affecting their sale, distribution, transportation, insurance, warehousing inspection, exhibition, processing, mixing or other use, shall be published promptly in such a manner as to enable governments and traders to become acquainted with them. Agreements affecting international trade policy which are in force between the government or a governmental agency of any contracting party and the government or governmental agency of any other contracting party shall also be published. The provisions of this paragraph shall not require any contracting party to disclose confidential information which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. No measure of general application taken by any contracting party effecting an advance in a rate of duty or other charge on imports under an established and uniform practice, or imposing a new or more burdensome requirement, restriction or prohibition on imports, or on the transfer of payments therefor, shall be enforced before such measure has been officially published.

## Customs Valuation Agreement (Agreement on Article VII of GATT 1994)

Article 12

Laws, regulations, judicial decisions and administrative rulings of general application giving effect to this Agreement shall be published in conformity with Article X of GATT 1994 by the country of importation concerned.

## Agreement on Rules of Origin

Article 1 (Rules of Origin)

1. For the purposes of Parts I to IV of this Agreement, rules of origin shall be defined as those laws, regulations and administrative determinations of general application applied by any Member to determine the country of origin of goods provided such rules of origin are not related to contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994.

Article 2(a) and (g) (Disciplines During the Transition Period)

Until the work programme for the harmonization of rules of origin set out in Part IV is completed, Members shall ensure that:

(a) when they issue administrative determinations of general application, the requirements to be fulfilled are clearly defined. In particular:

(i) in cases where the criterion of change of tariff classification is applied, such a rule of origin, and any exceptions to the rule, must clearly specify the subheadings or headings within the tariff nomenclature that are addressed by the rule;

(ii) in cases where the ad valorem percentage criterion is applied, the method for calculating this percentage shall also be indicated in the rules of origin;

(iii) in cases where the criterion of manufacturing or processing operation is prescribed, the operation that confers origin on the good concerned shall be precisely specified;

…

(g) their laws, regulations, judicial decisions and administrative rulings of general application relating to rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

Article 3(e) (Disciplines after the Transition Period)

Taking into account the aim of all Members to achieve, as a result of the harmonization work programme set out in Part IV, the establishment of harmonized rules of origin, Members shall ensure, upon the implementation of the results of the harmonization work programme, that:

…

(e) their laws, regulations, judicial decisions and administrative rulings of general application relating to rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

Article 5(1) (Information and Procedures for Modification and Introduction of New Rules of Origin)

1. Each Member shall provide to the Secretariat, within 90 days after the date of entry into force of the WTO Agreement for it, its rules of origin, judicial decisions, and administrative rulings of general application relating to rules of origin in effect on that date. If by inadvertence a rule of origin has not been provided, the Member concerned shall provide it immediately after this fact becomes known. Lists of information received and available with the Secretariat shall be circulated to the Members by the Secretariat.

Annex II:2, 3(a), 3(c) and 4 (Common Declaration with Regard to Preferential Rules of Origin)

2. For the purposes of this Common Declaration, preferential rules of origin shall be defined as those laws, regulations and administrative determinations of general application applied by any Member to determine whether goods qualify for preferential treatment under contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994.

3. The Members *agree* to ensure that:

(a) when they issue administrative determinations of general application, the requirements to be fulfilled are clearly defined. In particular:

(i) in cases where the criterion of change of tariff classification is applied, such a preferential rule of origin, and any exceptions to the rule, must clearly specify the subheadings or headings within the tariff nomenclature that are addressed by the rule;

(ii) in cases where the ad valorem percentage criterion is applied, the method for calculating this percentage shall also be indicated in the preferential rules of origin;

(iii) in cases where the criterion of manufacturing or processing operation is prescribed, the operation that confers preferential origin shall be precisely specified;

…

(c) their laws, regulations, judicial decisions and administrative rulings of general application relating to preferential rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

4. Members *agree* to provide to the Secretariat promptly their preferential rules of origin, including a listing of the preferential arrangements to which they apply, judicial decisions, and administrative rulings of general application relating to their preferential rules of origin in effect on the date of entry into force of the WTO Agreement for the Member concerned. Furthermore, Members agree to provide any modifications to their preferential rules of origin or new preferential rules of origin as soon as possible to the Secretariat. Lists of information received and available with the Secretariat shall be circulated to the Members by the Secretariat.

**Agreement on Government Procurement**

Article XIX (Information and Review as Regards Obligations of Parties)

1. Each Party shall promptly publish any law, regulation, judicial decision, administrative ruling of general application, and any procedure (including standard contract clauses) regarding government procurement covered by this Agreement, in the appropriate publications listed in Appendix IV and in such a manner as to enable other Parties and suppliers to become acquainted with them. Each Party shall be prepared, upon request, to explain to any other Party its government procurement procedures.

---

# TABLE OF WTO CASES CITED IN THIS NOTE

| | |
|---|---|
| *China – Raw Materials* | Panel Reports, *China – Measures Related to the Exportation of Various Raw Materials*, WT/DS394/R / WT/DS395/R / WT/DS398/R / and Corr.1, circulated to WTO Members 5 July 2011, as modified by Appellate Body Report WT/DS394/AB/R,WT/DS395/AB/R, WT/DS398/AB/R , circulated on 30 January 2012 |
| *EC – Poultry* | Panel Report, *European Communities – Measures Affecting the Importation of Certain Poultry Products*, WT/DS69/R, adopted 23 July 1998, as modified by Appellate Body Report WT/DS69/AB/R, DSR 1998:V, 2089 |
| *EC – Selected Customs Matters* | Panel Report, *European Communities – Selected Customs Matters*, WT/DS315/R, adopted 11 December 2006, as modified by Appellate Body Report WT/DS315/AB/R, DSR 2006:IX-X, 3915 |
| *EC – IT Products* | Panel Report, *European Communities and its member States – Tariff Treatment of Certain Information Technology Products*, WT/DS375/R, WT/DS376/R, WT/DS377/R, adopted 21 September 2010 |
| *India – Patents (US)* | Appellate Body Report, *India – Patent Protection for Pharmaceutical and Agricultural Chemical Products*, WT/DS50/AB/R, adopted 16 January 1998, DSR 1998:I, 9 |
| *Japan – Film* | Panel Report, *Japan – Measures Affecting Consumer Photographic Film and Paper*, WT/DS44/R, adopted 22 April 1998, DSR 1998:IV, 1179 |
| *Thailand – Cigarettes (Philippines)* | Panel Report, *Thailand – Customs and Fiscal Measures on Cigarettes from the Philippines*, WT/DS371/R, adopted 15 July 2011, as modified by Appellate Body Report WT/DS371/AB/R |
| *US – FSC* | Panel Report, *United States – Tax Treatment for "Foreign Sales Corporations"*, WT/DS108/R, adopted 20 March 2000, as modified by Appellate Body Report WT/DS108/AB/R, DSR 2000:IV, 1675 |
| *US – Gambling* | Panel Report, *United States – Measures Affecting the Cross-Border Supply of Gambling and Betting Services*, WT/DS285/R, adopted 20 April 2005, as modified by Appellate Body Report WT/DS285/AB/R, DSR 2005:XII, 5797 |
| *US – Hot-Rolled Steel* | Panel Report, United States – Anti-Dumping Measures on Certain Hot-Rolled Steel Products from Japan, WT/DS184/R, adopted 23 August 2001 modified by Appellate Body Report WT/DS184/AB/R, DSR 2001:X, 4769 |
| *US – Underwear* | Panel Report, United States – Restrictions on Imports of Cotton and Man-made Fibre Underwear, WT/DS24/R, adopted 25 February 1997, as modified by Appellate Body Report WT/DS24/AB/R, DSR 1997:I, 31 |

__________