

## ARGENTINA - MEASURES AFFECTING THE IMPORTATION OF GOODS

### Reports of the Appellate Body

WT/DS438/AB/R, WT/DS444/AB/R, WT/DS445/AB/R

*Adopted by the Dispute Settlement Body  
on 26 January 2015\**

Argentina, *Appellant/Appellee*

European Union, *Other Appellant/  
Appellee/Third Participant*<sup>1</sup>

Japan, *Other Appellant/Appellee/  
Third Participant*<sup>2</sup>

United States, *Appellee/Third Participant*<sup>3</sup>

Australia, *Third Participant*

Canada, *Third Participant*

China, *Third Participant*

Ecuador, *Third Participant*

Guatemala, *Third Participant*

India, *Third Participant*

Israel, *Third Participant*

Korea, *Third Participant*

Norway, *Third Participant*

Saudi Arabia, *Third Participant*

Division:

Chang, Presiding Member

Bhatia, Member

Ramírez-Hernández, Member

\* Note:

The Appellate Body is issuing these Reports in the form of a single document constituting three separate Appellate Body Reports: WT/DS438/AB/R; WT/DS444/AB/R; and WT/DS445/AB/R. The cover page, preliminary pages, sections 1 through 5, and the annexes are common to all Reports. The page header throughout the document bears the three document symbols WT/DS438/AB/R; WT/DS444/AB/R; and WT/DS445/AB/R, with the following exceptions: section 6 on pages EU-768 and EU-769, which bears the document symbol for and contains the Appellate Body's conclusions and recommendation in the Appellate Body Report WT/DS438/AB/R; section 6 on page US-770, which bears the document symbol for and contains the Appellate Body's conclusions and recommendation in the Appellate Body Report WT/DS444/AB/R; and section 6 on pages JPN-771 and JPN-772, which bears the document symbol for and contains the Appellate Body's conclusions and recommendation in the Appellate Body Report WT/DS445/AB/R.

<sup>1</sup> In DS444 and DS445.

<sup>2</sup> In DS438 and DS444.

<sup>3</sup> In DS438 and DS445.

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Switzerland, *Third Participant*  
 Separate Customs Territory of Taiwan,  
 Penghu, Kinmen and Matsu,  
*Third Participant*  
 Thailand, *Third Participant*  
 Turkey, *Third Participant*

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**ABBREVIATIONS USED IN THESE REPORTS**

| Abbreviation               | Description  |
|----------------------------|--|
| AFIP                       | Federal Public Revenue Administration ( <i>Administración Federal de Ingresos Públicos</i> )   |
| Anti-Dumping Agreement     | Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994   |
| CBD                        | customs bond directive   |
| CIs                        | <i>Certificados de Importación</i>   |
| complainants               | European Union, United States, and Japan   |
| DJAI                       | Advance Sworn Import Declaration ( <i>Declaración Jurada Anticipada de Importación</i> )   |
| DSB                        | Dispute Settlement Body  |
| DSU                        | Understanding on Rules and Procedures Governing the Settlement of Disputes   |
| EU Panel Report            | Panel Report, <i>Argentina – Measures Affecting the Importation of Goods</i> , WT/DS438/R  |
| EU Panel Request           | Request for the Establishment of a Panel by the European Union, WT/DS438/11  |
| First Preliminary Ruling   | First Preliminary Ruling of the Panel of 16 September 2013, reproduced in Annex D-1 to the Panel Reports, WT/DS438/R/Add.1 / WT/DS444/R/Add.1 / WT/DS445/R/Add.1 |
| GATT 1994                  | General Agreement on Tariffs and Trade 1994  |
| Import Licensing Agreement | Agreement on Import Licensing Procedures   |

## Argentina - Import Measures

| Abbreviation              | Description  |
|---------------------------|--|
| Japan Panel Report        | Panel Report, <i>Argentina – Measures Affecting the Importation of Goods</i> , WT/DS445/R  |
| Japan Panel Request       | Request for the Establishment of a Panel by Japan, WT/DS445/10   |
| LA/MSF                    | launch aid/member State financing  |
| Panel Reports             | Panel Reports, <i>Argentina – Measures Affecting the Importation of Goods</i> , WT/DS438/R / WT/DS444/R / WT/DS445/R   |
| PEI 2020                  | Ministry of Industry of Argentina, Argentina's Industrial Strategic Plan 2020 ( <i>Plan Estratégico Industrial 2020</i> ) (Panel Exhibits ARG-51 and JE-749)     |
| SCI                       | Secretariat of Domestic Trade ( <i>Secretaría de Comercio Interior</i> )   |
| SCM Agreement             | Agreement on Subsidies and Countervailing Measures   |
| Second Preliminary Ruling | Second Preliminary Ruling of the Panel of 20 November 2013, reproduced in Annex D-2 to the Panel Reports, WT/DS438/R/Add.1 / WT/DS444/R/Add.1 / WT/DS445/R/Add.1 |
| SIM system                | MARIA information system ( <i>Sistema Informático MARIA</i> )  |
| SMEs                      | small and medium-sized enterprises   |
| SPS Agreement             | Agreement on the Application of Sanitary and Phytosanitary Measures  |
| TBT Agreement             | Agreement on Technical Barriers to Trade   |
| TRRs                      | trade-related requirements   |
| TRRs measure              | a combination of one or more TRRs constituting a single unwritten measure  |
| US Panel Request          | Request for the Establishment of a Panel by the United States, WT/DS444/10   |
| US Panel Report           | Panel Report, <i>Argentina – Measures Affecting the Importation of Goods</i> , WT/DS444/R  |
| Vienna Convention         | Vienna Convention on the Law of Treaties, done at Vienna, 23 May 1969, UN Treaty Series, Vol. 1155, p. 331   |
| WCO                       | World Customs Organization   |
| WCO SAFE Framework        | World Customs Organization's SAFE Framework of Standards to Secure and Facilitate Global Trade   |
| Working Procedures        | Working Procedures for Appellate Review, WT/AB/WP/6, 16 August 2010  |
| WTO                       | World Trade Organization   |

Reports of the Appellate Body

### CASES CITED IN THESE REPORTS

| Short Title   | Full Case Title and Citation   |
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| <i>Argentina – Footwear (EC)</i>                                  | Appellate Body Report, <i>Argentina – Safeguard Measures on Imports of Footwear</i> , WT/DS121/AB/R, adopted 12 January 2000, DSR 2000:I, p. 515   |
| <i>Argentina – Hides and Leather</i>                              | Panel Report, <i>Argentina – Measures Affecting the Export of Bovine Hides and Import of Finished Leather</i> , WT/DS155/R and Corr.1, adopted 16 February 2001, DSR 2001:V, p. 1779   |
| <i>Argentina – Textiles and Apparel</i>                           | Appellate Body Report, <i>Argentina – Measures Affecting Imports of Footwear, Textiles, Apparel and Other Items</i> , WT/DS56/AB/R and Corr.1, adopted 22 April 1998, DSR 1998:III, p. 1003  |
| <i>Australia – Salmon</i>   | Appellate Body Report, <i>Australia – Measures Affecting Importation of Salmon</i> , WT/DS18/AB/R, adopted 6 November 1998, DSR 1998:VIII, p. 3327   |
| <i>Brazil – Aircraft</i>  | Appellate Body Report, <i>Brazil – Export Financing Programme for Aircraft</i> , WT/DS46/AB/R, adopted 20 August 1999, DSR 1999:III, p. 1161   |
| <i>Brazil – Retreaded Tyres</i>                                   | Panel Report, <i>Brazil – Measures Affecting Imports of Retreaded Tyres</i> , WT/DS332/R, adopted 17 December 2007, as modified by Appellate Body Report WT/DS332/AB/R, DSR 2007:V, p. 1649  |
| <i>Canada – Provincial Liquor Boards (EEC)</i>                    | GATT Panel Report, <i>Canada – Import, Distribution and Sale of Alcoholic Drinks by Canadian Provincial Marketing Agencies</i> , L/6304, adopted 22 March 1988, BISD 35S, p. 37  |
| <i>Canada – Provincial Liquor Boards (US)</i>                     | GATT Panel Report, <i>Canada – Import, Distribution and Sale of Certain Alcoholic Drinks by Provincial Marketing Agencies</i> , DS17/R, adopted 18 February 1992, BISD 39S, p. 27  |
| <i>Canada – Renewable Energy /Canada – Feed-in Tariff Program</i> | Appellate Body Reports, <i>Canada – Certain Measures Affecting the Renewable Energy Generation Sector / Canada – Measures Relating to the Feed-in Tariff Program</i> , WT/DS412/AB/R / WT/DS426/AB/R, adopted 24 May 2013  |
| <i>Canada – Wheat Exports and Grain Imports</i>                   | Appellate Body Report, <i>Canada – Measures Relating to Exports of Wheat and Treatment of Imported Grain</i> , WT/DS276/AB/R, adopted 27 September 2004, DSR 2004:VI, p. 2739  |
| <i>China – Raw Materials</i>                                      | Appellate Body Reports, <i>China – Measures Related to the Exportation of Various Raw Materials</i> , WT/DS394/AB/R / WT/DS395/AB/R / WT/DS398/AB/R, adopted 22 February 2012, DSR 2012:VII, p. 3295   |
| <i>China – Raw Materials</i>                                      | Panel Reports, <i>China – Measures Related to the Exportation of Various Raw Materials</i> , WT/DS394/R / WT/DS395/R / WT/DS398/R / Add.1 and Corr.1, adopted 22 February 2012, as modified by Appellate Body Reports WT/DS394/AB/R / WT/DS395/AB/R / WT/DS398/AB/R, DSR 2012:VII, p. 3501 |
| <i>Colombia – Ports of Entry</i>                                  | Panel Report, <i>Colombia – Indicative Prices and Restrictions on Ports of Entry</i> , WT/DS366/R and Corr.1, adopted 20 May 2009, DSR 2009:VI, p. 2535  |
| <i>Dominican Republic – Import and Sale of Cigarettes</i>         | Panel Report, <i>Dominican Republic – Measures Affecting the Importation and Internal Sale of Cigarettes</i> , WT/DS302/R, adopted 19 May 2005, as modified by Appellate Body Report WT/DS302/AB/R, DSR 2005:XV, p. 7425   |



## Argentina - Import Measures

| Short Title  | Full Case Title and Citation   |
|--|--|
| <i>EC – Approval and Marketing of Biotech Products</i>     | Panel Reports, <i>European Communities – Measures Affecting the Approval and Marketing of Biotech Products</i> , WT/DS291/R / WT/DS292/R / WT/DS293/R / Add.1 to Add.9 and Corr.1, adopted 21 November 2006, DSR 2006:III, p. 847  |
| <i>EC – Bananas III</i>                                    | Appellate Body Report, <i>European Communities – Regime for the Importation, Sale and Distribution of Bananas</i> , WT/DS27/AB/R, adopted 25 September 1997, DSR 1997:II, p. 591   |
| <i>EC – Bananas III</i>                                    | Panel Reports, <i>European Communities – Regime for the Importation, Sale and Distribution of Bananas (EC – Bananas III)</i> , WT/DS27/R/ECU (Ecuador) / WT/DS27/R/GTM, WT/DS27/R/HND (Guatemala and Honduras) / WT/DS27/R/MEX (Mexico) / WT/DS27/R/USA (US), adopted 25 September 1997, as modified by Appellate Body Report WT/DS27/AB/R, DSR 1997:II, p. 695 to DSR 1997:III, p. 1085 |
| <i>EC – Export Subsidies on Sugar</i>                      | Appellate Body Report, <i>European Communities – Export Subsidies on Sugar</i> , WT/DS265/AB/R, WT/DS266/AB/R, WT/DS283/AB/R, adopted 19 May 2005, DSR 2005:XIII, p. 6365  |
| <i>EC – Fasteners (China)</i>                              | Appellate Body Report, <i>European Communities – Definitive Anti-Dumping Measures on Certain Iron or Steel Fasteners from China</i> , WT/DS397/AB/R, adopted 28 July 2011, DSR 2011:VII, p. 3995   |
| <i>EC – Hormones</i>                                       | Appellate Body Report, <i>EC Measures Concerning Meat and Meat Products (Hormones)</i> , WT/DS26/AB/R, WT/DS48/AB/R, adopted 13 February 1998, DSR 1998:I, p. 135  |
| <i>EC – Poultry</i>  | Appellate Body Report, <i>European Communities – Measures Affecting the Importation of Certain Poultry Products</i> , WT/DS69/AB/R, adopted 23 July 1998, DSR 1998:V, p. 2031  |
| <i>EC – Seal Products</i>                                  | Appellate Body Reports, <i>European Communities – Measures Prohibiting the Importation and Marketing of Seal Products</i> , WT/DS400/AB/R / WT/DS401/AB/R, adopted 18 June 2014  |
| <i>EC – Selected Customs Matters</i>                       | Appellate Body Report, <i>European Communities – Selected Customs Matters</i> , WT/DS315/AB/R, adopted 11 December 2006, DSR 2006:IX, p. 3791  |
| <i>EC and certain member States – Large Civil Aircraft</i> | Appellate Body Report, <i>European Communities and Certain Member States – Measures Affecting Trade in Large Civil Aircraft</i> , WT/DS316/AB/R, adopted 1 June 2011, DSR 2011:I, p. 7   |
| <i>EC and certain member States – Large Civil Aircraft</i> | Panel Report, <i>European Communities and Certain Member States – Measures Affecting Trade in Large Civil Aircraft</i> , WT/DS316/R, adopted 1 June 2011, as modified by Appellate Body Report, WT/DS316/AB/R, DSR 2011:II, p. 685   |
| <i>EEC – Minimum Import Prices</i>                         | GATT Panel Report, <i>EEC – Programme of Minimum Import Prices, Licences and Surety Deposits for Certain Processed Fruits and Vegetables</i> , L/4687, adopted 18 October 1978, BISD 25S, p. 68  |
| <i>India – Autos</i>                                       | Panel Report, <i>India – Measures Affecting the Automotive Sector</i> , WT/DS146/R, WT/DS175/R and Corr.1, adopted 5 April 2002, DSR 2002:V, p. 1827   |
| <i>India – Patents (US)</i>                                | Appellate Body Report, <i>India – Patent Protection for Pharmaceutical and Agricultural Chemical Products</i> , WT/DS50/AB/R, adopted 16 January 1998, DSR 1998:I, p. 9  |

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| Short Title  | Full Case Title and Citation  |
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| <i>India – Quantitative Restrictions</i>                   | Panel Report, <i>India – Quantitative Restrictions on Imports of Agricultural, Textile and Industrial Products</i> , WT/DS90/R, adopted 22 September 1999, upheld by Appellate Body Report WT/DS90/AB/R, DSR 1999:V, p. 1799                              |
| <i>Indonesia – Autos</i>                                   | Panel Report, <i>Indonesia – Certain Measures Affecting the Automobile Industry</i> , WT/DS54/R, WT/DS55/R, WT/DS59/R, WT/DS64/R and Corr.1 and Corr.2, adopted 23 July 1998, and Corr.3 and Corr.4, DSR 1998:VI, p. 2201                                 |
| <i>Japan – Alcoholic Beverages II</i>                      | Appellate Body Report, <i>Japan – Taxes on Alcoholic Beverages</i> , WT/DS8/AB/R, WT/DS10/AB/R, WT/DS11/AB/R, adopted 1 November 1996, DSR 1996:I, p. 97  |
| <i>Japan – Apples</i>                                      | Panel Report, <i>Japan – Measures Affecting the Importation of Apples</i> , WT/DS245/R, adopted 10 December 2003, upheld by Appellate Body Report WT/DS245/AB/R, DSR 2003:IX, p. 4481   |
| <i>Japan – Semi-Conductors</i>                             | GATT Panel Report, <i>Japan – Trade in Semi-Conductors</i> , L/6309, adopted 4 May 1988, BISD 35S, p. 116   |
| <i>Korea – Dairy</i>                                       | Appellate Body Report, <i>Korea – Definitive Safeguard Measure on Imports of Certain Dairy Products</i> , WT/DS98/AB/R, adopted 12 January 2000, DSR 2000:I, p. 3   |
| <i>Korea – Various Measures on Beef</i>                    | Panel Report, <i>Korea – Measures Affecting Imports of Fresh, Chilled and Frozen Beef</i> , WT/DS161/R, WT/DS169/R, adopted 10 January 2001, as modified by Appellate Body Report WT/DS161/AB/R, WT/DS169/AB/R, DSR 2001:I, p. 59                         |
| <i>Mexico – Anti-Dumping Measures on Rice</i>              | Appellate Body Report, <i>Mexico – Definitive Anti-Dumping Measures on Beef and Rice, Complaint with Respect to Rice</i> , WT/DS295/AB/R, adopted 20 December 2005, DSR 2005:XXII, p. 10853   |
| <i>Mexico – Corn Syrup (Article 21.5 – US)</i>             | Appellate Body Report, <i>Mexico – Anti-Dumping Investigation of High Fructose Corn Syrup (HFCS) from the United States – Recourse to Article 21.5 of the DSU by the United States</i> , WT/DS132/AB/RW, adopted 21 November 2001, DSR 2001:XIII, p. 6675 |
| <i>US – 1916 Act</i>                                       | Appellate Body Report, <i>United States – Anti-Dumping Act of 1916</i> , WT/DS136/AB/R, WT/DS162/AB/R, adopted 26 September 2000, DSR 2000:X, p. 4793   |
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