

WORLD TRADE ORGANIZATION

Dispute Settlement Reports

2015
Volume VII

Pages 3565-4082

THE WTO DISPUTE SETTLEMENT REPORTS

The *Dispute Settlement Reports* of the World Trade Organization (the "WTO") include panel and Appellate Body reports, as well as arbitration awards, in disputes concerning the rights and obligations of WTO Members under the provisions of the *Marrakesh Agreement Establishing the World Trade Organization*. The *Dispute Settlement Reports* are available in English. Volumes comprising one or more complete cases contain a cumulative list of published disputes. The cumulative list for cases that cover more than one volume is to be found in the first volume for that case.

This volume may be cited as DSR 2015:VII

CAMBRIDGE
UNIVERSITY PRESS

University Printing House, Cambridge CB2 8BS, United Kingdom
One Liberty Plaza, 20th Floor, New York, NY 10006, USA
477 Williamstown Road, Port Melbourne, VIC 3207, Australia
4843/24, 2nd Floor, Ansari Road, Daryaganj, Delhi – 110002, India
79 Anson Road, #06–04/06, Singapore 079906

Cambridge University Press is part of the University of Cambridge.

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www.cambridge.org
Information on this title: www.cambridge.org/9781107191693
10.1017/9781108123631

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First published 2016

Printed in the United Kingdom by Clays, St Ives plc

A catalogue record for this publication is available from the British Library.

ISBN 978-1-107-19169-3 Hardback

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TABLE OF CONTENTS

	<i>Page</i>
Peru - Additional Duty on Imports of Certain Agricultural Products (WT/DS457)	
Report of the Panel	3567
China - Countervailing and Anti-Dumping Duties on Grain Oriented Flat-Rolled Electrical Steel from the United States - Recourse to Article 21.5 of the DSU by the United States (WT/DS414)	
Report of the Panel	3865
Cumulative List of Published Disputes	4055

PERU - ADDITIONAL DUTY ON IMPORTS OF CERTAIN AGRICULTURAL PRODUCTS

Report of the Panel WT/DS457/R

*Adopted by the Dispute Settlement Body
 on 31 July 2015
 as Modified by the Appellate Body Report*

TABLE OF CONTENTS

	Page
1. INTRODUCTION	3585
1.1 Complaint by Guatemala	3585
1.2 Panel Establishment and Composition	3586
1.3 Panel Proceedings.....	3586
2. FACTUAL ASPECTS.....	3588
2.1 Introduction	3588
2.2 Measures at Issue.....	3588
3. PARTIES' REQUESTS FOR FINDINGS AND RECOMMENDATIONS.....	3590
4. ARGUMENTS OF THE PARTIES	3591
5. ARGUMENTS OF THE THIRD PARTIES	3591
6. INTERIM REVIEW	3592
7. FINDINGS	3598
7.1 Preliminary Considerations	3598
7.1.1 Introduction	3598
7.1.2 The Panel's terms of reference	3598
7.1.3 Function of the Panel and standard of review	3598
7.1.4 Interpretation of the relevant rules of the agreements ...	3599
7.1.5 Burden of proof.....	3600
7.1.6 Order of analysis	3602
7.2 The Question of Whether the Panel Should Refrain from Examining Guatemala's Claims.....	3604
7.2.1 Introduction	3604

Report of the Panel

7.2.2	The content of the FTA and its legal status	3605
7.2.2.1	Chronology of events relating to the negotiation and entry into force of the FTA	3605
7.2.2.2	Content of the FTA	3606
7.2.3	Main arguments of the parties.....	3609
7.2.3.1	Peru	3609
7.2.3.2	Guatemala	3611
7.2.4	Main arguments of the third parties	3613
7.2.4.1	Argentina	3613
7.2.4.2	Brazil.....	3614
7.2.4.3	Colombia.....	3614
7.2.4.4	United States	3615
7.2.4.5	European Union	3615
7.2.5	Assessment by the Panel.....	3616
7.2.5.1	The principle of good faith under Articles 3.7 and 3.10 of the DSU	3618
7.2.5.2	Whether Peru has shown that Guatemala did not initiate the present procedure in good faith	3623
7.2.5.3	Conclusion	3626
7.3	Description of the Facts	3627
7.3.1	History of the Price Range System	3627
7.3.2	The PRS and how it operates.....	3631
7.3.2.1	Introduction.....	3631
7.3.2.2	The PRS	3631
7.3.2.3	Objectives of the PRS	3632
7.3.2.4	Products subject to the PRS	3633
7.3.2.5	The methodology for calculating duties or tariff rebates	3635
7.3.2.5.1	The floor and ceiling prices	3636
7.3.2.5.2	Reference prices	3639
7.3.2.5.3	Determination of the duties or tariff rebates	3639
7.3.2.6	The historical application of the PRS	3642
7.3.2.6.1	Floor and ceiling prices.....	3642
7.3.2.6.2	Reference prices.....	3646

	7.3.2.6.3	The duties and tariff rebates resulting from the PRS	3653
	7.3.3	Peru's tariff policy and the recording of tariffs in its schedule of concessions	3656
7.4		The Question of Whether the Duties Resulting from the PRS Are Inconsistent with Article 4.2 of the Agreement on Agriculture.....	3656
	7.4.1	Introduction.....	3656
	7.4.2	Main arguments of the parties.....	3657
	7.4.2.1	Guatemala's claim.....	3657
	7.4.2.1.1	The duties resulting from the PRS are variable import levies or measures similar to variable import levies	3657
	7.4.2.1.2	The duties resulting from the PRS constitute minimum import prices or measures similar to minimum import prices	3663
	7.4.2.2	Peru's defence.....	3665
	7.4.2.2.1	The duties resulting from the PRS are ordinary customs duties	3665
	7.4.2.2.2	The duties resulting from the PRS are not variable import levies or minimum import prices	3666
	7.4.3	Main arguments of the third parties	3671
	7.4.3.1	Argentina.....	3671
	7.4.3.2	Brazil.....	3671
	7.4.3.3	Colombia.....	3672
	7.4.3.4	Ecuador	3673
	7.4.3.5	United States	3673
	7.4.3.6	European Union	3675
	7.4.4	Assessment by the Panel	3676
	7.4.4.1	Article 4.2 of the Agreement on Agriculture	3676
	7.4.4.1.1	Content of Article 4.2 of the Agreement on Agriculture.....	3676

 Report of the Panel

7.4.4.1.2	Article 4.2 of the Agreement on Agriculture in previous disputes	3676
7.4.4.1.3	Objective of Article 4.2 of the Agreement on Agriculture	3677
7.4.4.1.4	Scope of Article 4.2 of the Agreement on Agriculture	3678
7.4.4.1.5	Relevant terms in Article 4.2 of the Agreement on Agriculture.....	3679
7.4.4.2	The question of whether the duties resulting from the PRS are variable import levies, minimum import prices or similar border measures	3688
7.4.4.2.1	General considerations	3688
7.4.4.2.2	Structure of the analysis	3688
7.4.4.2.3	Whether the duties resulting from the PRS are border measures.....	3689
7.4.4.2.4	The question of whether the duties resulting from the PRS are variable import levies or measures similar to variable import levies.....	3690
7.4.4.2.5	The question of whether the duties resulting from the PRS are minimum import prices or measures similar to minimum import prices	3700
7.4.4.2.6	Conclusion	3704
7.4.4.2.7	The question of whether the duties resulting from the PRS are ordinary customs duties.....	3704
7.5	The Question of Whether the Duties Resulting from the PRS Are Inconsistent with the Second Sentence of Article II:1(b) of the GATT 1994	3705
7.5.1	Introduction.....	3705
7.5.2	Main arguments of the parties.....	3705
7.5.2.1	Guatemala's claim	3705
7.5.2.2	Peru's defence	3709
7.5.3	Main arguments of the third parties	3711
7.5.3.1	Colombia.....	3711

Peru - Agricultural Products

	7.5.3.2	United States	3711
	7.5.3.3	European Union	3712
7.5.4		Assessment by the Panel	3713
	7.5.4.1	Introduction	3713
	7.5.4.2	The obligation under the second sentence of Article II:1(b) of the GATT 1994	3714
	7.5.4.3	Definition of "other duties or charges"	3715
	7.5.4.3.1	"Other duties or charges" and the internal taxes of Article III:2 of the GATT 1994 ...	3717
	7.5.4.3.2	"Other duties and charges" and anti-dumping duties	3718
	7.5.4.3.3	"Other duties and charges" and "fees or charges for services rendered"	3718
	7.5.4.3.4	"Other duties or charges" and Article 4.2 of the Agreement on Agriculture	3719
	7.5.4.4	Assessment of "other duties or charges" in accordance with the obligations contained in the Understanding on the Interpretation of Article II:1(b) of the GATT 1994	3722
	7.5.4.5	Conclusion	3723
7.6		The Question of Whether Peru Has Acted Inconsistently with Article X:1 of the GATT 1994	3724
	7.6.1	Introduction	3724
	7.6.2	Main arguments of the parties	3724
	7.6.2.1	Guatemala's claim	3724
	7.6.2.2	Peru's defence	3725
	7.6.3	Main arguments of the third parties	3727
	7.6.3.1	United States	3727
	7.6.3.2	European Union	3727
	7.6.4	Assessment by the Panel	3727
	7.6.4.1	Introduction	3727
	7.6.4.2	The publication requirement under Article X:1 of the GATT 1994	3728
	7.6.4.2.1	Measures covered by Article X:1 of the GATT 1994	3728

Report of the Panel

	7.6.4.2.2	Aspects concerning the type of publication which Members are required to make pursuant to Article X:1 of the GATT 1994....	3730
	7.6.4.3	Conclusion	3733
7.7		The Question of Whether Peru Has Acted Inconsistently with Article X:3(a) of the GATT 1994	3734
	7.7.1	Introduction.....	3734
	7.7.2	Main arguments of the parties.....	3734
	7.7.2.1	Guatemala's claim	3734
	7.7.2.1.1	Lack of uniformity and impartiality in applying the rounding method	3734
	7.7.2.1.2	Lack of reasonableness in observance of the statutory provisions of the Price Range System.....	3734
	7.7.2.2	Peru's defence	3736
	7.7.3	Main arguments of the third parties – European Union	3737
	7.7.4	Assessment by the Panel.....	3738
	7.7.4.1	Article X:3(a) of the GATT 1994	3738
	7.7.4.2	General considerations.....	3738
	7.7.4.3	Measures covered.....	3738
	7.7.4.4	Meaning of administration	3739
	7.7.4.5	The requirement of reasonableness.....	3740
	7.7.4.6	Conclusion	3741
7.8		Alternative Claim under the Customs Valuation Agreement...	3742
7.9		The Question of Whether, by Means of the FTA, the Parties Modified their WTO Rights Between Themselves	3742
	7.9.1	Introduction.....	3742
	7.9.2	Main arguments of the parties.....	3743
	7.9.2.1	Peru	3743
	7.9.2.2	Guatemala	3744

Peru - Agricultural Products

7.9.3	Main arguments of the third parties	3746
7.9.3.1	Brazil	3746
7.9.3.2	United States	3747
7.9.3.3	European Union	3747
7.9.4	Assessment by the Panel	3748
7.10	Special and Differential Treatment.....	3749
8.	CONCLUSIONS AND RECOMMENDATION	3750

LIST OF ANNEXES

ANNEX A

WORKING PROCEDURES OF THE PANEL

Contents		Page
Annex A	Working Procedures of the Panel	3753

ANNEX B

ARGUMENTS OF THE PARTIES

GUATEMALA

Contents		Page
Annex B-1	First part of the executive summary of the arguments of Guatemala	3761
Annex B-2	Second part of the executive summary of the arguments of Guatemala	3778

PERU

Contents		Page
Annex B-3	First part of the executive summary of the arguments of Peru	3796
Annex B-4	Second part of the executive summary of the arguments of Peru	3815

Report of the Panel

ANNEX C

ARGUMENTS OF THIRD PARTIES

Contents		Page
Annex C-1	Executive summary of the arguments of Argentina	3837
Annex C-2	Executive summary of the arguments of Brazil	3842
Annex C-3	Executive summary of the arguments of Colombia	3844
Annex C-4	Executive summary of the arguments of Ecuador	3847
Annex C-5	Executive summary of the arguments of the United States	3850
Annex C-6	Executive summary of the arguments of the European Union	3857

CASES CITED IN THIS REPORT

Short Title	Full Case Title and Citation
<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
<i>Argentina – Poultry Anti-Dumping Duties</i>	Panel Report, <i>Argentina – Definitive Anti-Dumping Duties on Poultry from Brazil</i> , WT/DS241/R, adopted 19 May 2003
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<i>Argentina – Textiles and Apparel</i>	Panel Report, <i>Argentina – Measures Affecting Imports of Footwear, Textiles, Apparel and Other Items</i> , WT/DS56/R, adopted 22 April 1998, as modified by Appellate Body Report WT/DS56/AB/R
<i>Australia – Salmon</i>	Appellate Body Report, <i>Australia – Measures Affecting Importation of Salmon</i> , WT/DS18/AB/R, adopted 6 November 1998
<i>Brazil – Retreaded Tyres</i>	Appellate Body Report, <i>Brazil – Measures Affecting Imports of Retreaded Tyres</i> , WT/DS332/AB/R, adopted 17 December 2007
<i>Canada – Aircraft</i>	Appellate Body Report, <i>Canada – Measures Affecting the Export of Civilian Aircraft</i> , WT/DS70/AB/R, adopted 20 August 1999
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<i>Canada – Dairy (Article 21.5 – New Zealand and US II)</i>	Appellate Body Reports, <i>Canada – Measures Affecting the Importation of Milk and the Exportation of Dairy Products – Second Recourse to Article 21.5 of the DSU by New Zealand and the United States</i> , WT/DS103/AB/RW2, WT/DS113/AB/RW2, adopted 17 January 2003
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Report of the Panel

Short Title	Full Case Title and Citation
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<i>China – Auto Parts</i>	Appellate Body Reports, <i>China – Measures Affecting Imports of Automobile Parts</i> , WT/DS339/AB/R, WT/DS340/AB/R, WT/DS342/AB/R, adopted 12 January 2009
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<i>China – Rare Earths</i>	Panel Reports, <i>China – Measures Related to the Exportation of Rare Earths, Tungsten, and Molybdenum</i> , WT/DS431/R, WT/DS432/R, WT/DS433/R and Add.1, adopted 29 August 2014, upheld by Appellate Body reports WT/DS431/AB/R / WT/DS432/AB/R / WT/DS433/AB/R
<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

Peru - Agricultural Products

Short Title	Full Case Title and Citation
<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
<i>Dominican Republic – Safeguard Measures</i>	Panel Reports, <i>Dominican Republic – Safeguard Measures on Imports of Polypropylene Bags and Tubular Fabric</i> , WT/DS415/R, WT/DS416/R, WT/DS417/R, WT/DS418/R and Add.1, adopted 22 February 2012
<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
<i>EC – Asbestos</i>	Panel Report, <i>European Communities – Measures Affecting Asbestos and Asbestos-Containing Products</i> , WT/DS135/R and Add.1, adopted 5 April 2001, as modified by Appellate Body Report WT/DS135/AB/R
<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
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<i>EC – Bed Linen (Article 21.5 – India)</i>	Appellate Body Report, <i>European Communities, Anti-Dumping Duties on Imports of Cotton-Type Bed Linen from India – Recourse to Article 21.5 of the DSU by India</i> , WT/DS141/AB/RW, adopted 24 April 2003
<i>EC – Chicken Cuts</i>	Appellate Body Reports, <i>European Communities – Customs Classification of Frozen, Boneless Chicken Cuts</i> , WT/DS269/AB/R, WT/DS286/AB/R, adopted 27 September 2005, and Corr.1

Report of the Panel

Short Title	Full Case Title and Citation
<i>EC – Export Subsidies on Sugar</i>	Appellate Body Reports, <i>European Communities – Export Subsidies on Sugar</i> , WT/DS265/AB/R, WT/DS266/AB/R, WT/DS283/AB/R, adopted 19 May 2005
<i>EC – Export Subsidies on Sugar (Australia)</i>	Panel Report, <i>European Communities – Export Subsidies on Sugar, Complaint by Australia</i> , WT/DS265/R, adopted 19 May 2005, as modified by Appellate Body Reports WT/DS265/AB/R, WT/DS266/AB/R, WT/DS283/AB/R
<i>EC – Export Subsidies on Sugar (Brazil)</i>	Panel Report, <i>European Communities – Export Subsidies on Sugar, Complaint by Brazil</i> , WT/DS266/R, adopted 19 May 2005, as modified by Appellate Body Reports WT/DS265/AB/R, WT/DS266/AB/R, WT/DS283/AB/R
<i>EC – Export Subsidies on Sugar (Thailand)</i>	Panel Report, <i>European Communities – Export Subsidies on Sugar, Complaint by Thailand</i> , WT/DS283/R, adopted 19 May 2005, as modified by Appellate Body Reports WT/DS265/AB/R, WT/DS266/AB/R, WT/DS283/AB/R
<i>EC – Fasteners (China)</i>	Panel Report, <i>European Communities – Definitive Anti-Dumping Measures on Certain Iron or Steel Fasteners from China</i> , WT/DS397/R and Corr.1, adopted 28 July 2011, as modified by Appellate Body Report WT/DS397/AB/R
<i>EC – Hormones</i>	Appellate Body Reports, <i>EC Measures Concerning Meat and Meat Products (Hormones)</i> , WT/DS26/AB/R, WT/DS48/AB/R, adopted 13 February 1998
<i>EC – IT Products</i>	Panel Reports, <i>European Communities and its Member States – Tariff Treatment of Certain Information Technology Products</i> , WT/DS375/R, WT/DS376/R, WT/DS377/R, adopted 21 September 2010
<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
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<i>EC – Selected Customs Matters</i>	Appellate Body Report, <i>European Communities – Selected Customs Matters</i> , WT/DS315/AB/R, adopted 11 December 2006

Peru - Agricultural Products

Short Title	Full Case Title and Citation
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<i>EC – Tariff Preferences</i>	Appellate Body Report, <i>European Communities – Conditions for the Granting of Tariff Preferences to Developing Countries</i> , WT/DS246/AB/R, adopted 20 April 2004
<i>EC – Trademarks and Geographical Indications (Australia)</i>	Panel Report, <i>European Communities – Protection of Trademarks and Geographical Indications for Agricultural Products and Foodstuffs, Complaint by Australia</i> , WT/DS290/R, adopted 20 April 2005
<i>EC – Trademarks and Geographical Indications (US)</i>	Panel Report, <i>European Communities – Protection of Trademarks and Geographical Indications for Agricultural Products and Foodstuffs, Complaint by the United States</i> , WT/DS174/R, adopted 20 April 2005
<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
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<i>India – Additional Import Duties</i>	Appellate Body Report, <i>India – Additional and Extra-Additional Duties on Imports from the United States</i> , WT/DS360/AB/R, adopted 17 November 2008
<i>India – Additional Import Duties</i>	Panel Report, <i>India – Additional and Extra-Additional Duties on Imports from the United States</i> , WT/DS360/R, adopted 17 November 2008, as reversed by Appellate Body Report WT/DS360/AB/R
<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

Report of the Panel

Short Title	Full Case Title and Citation
<i>Indonesia – Autos</i>	Panel Reports, <i>Indonesia – Certain Measures Affecting the Automobile Industry</i> , WT/DS54/R, WT/DS55/R, WT/DS59/R, WT/DS64/R, adopted 23 July 1998, and Corr.3 and Corr.4
<i>Japan – Alcoholic Beverages II</i>	Appellate Body Reports, <i>Japan – Taxes on Alcoholic Beverages</i> , WT/DS8/AB/R, WT/DS10/AB/R, WT/DS11/AB/R, adopted 1 November 1996
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<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
<i>Mexico – Steel Pipes and Tubes</i>	Panel Report, <i>Mexico – Anti-Dumping Duties on Steel Pipes and Tubes from Guatemala</i> , WT/DS331/R, adopted 24 July 2007
<i>Mexico – Taxes on Soft Drinks</i>	Appellate Body Report, <i>Mexico – Tax Measures on Soft Drinks and Other Beverages</i> , WT/DS308/AB/R, adopted 24 March 2006
<i>Thailand – Cigarettes (Philippines)</i>	Panel Report, <i>Thailand – Customs and Fiscal Measures on Cigarettes from the Philippines</i> , WT/DS371/R, adopted 15 July 2011, as modified by Appellate Body Report WT/DS371/AB/R
<i>Thailand – H-Beams</i>	Appellate Body Report, <i>Thailand – Anti-Dumping Duties on Angles, Shapes and Sections of Iron or Non-Alloy Steel and H-Beams from Poland</i> , WT/DS122/AB/R, adopted 5 April 2001
<i>Turkey – Rice</i>	Panel Report, <i>Turkey – Measures Affecting the Importation of Rice</i> , WT/DS334/R, adopted 22 October 2007
<i>Turkey – Textiles</i>	Appellate Body Report, <i>Turkey – Restrictions on Imports of Textile and Clothing Products</i> , WT/DS34/AB/R, adopted 19 November 1999

Peru - Agricultural Products

Short Title	Full Case Title and Citation
<i>Turkey – Textiles</i>	Panel Report, <i>Turkey – Restrictions on Imports of Textile and Clothing Products</i> , WT/DS34/R, adopted 19 November 1999, as modified by Appellate Body Report WT/DS34/AB/R
<i>US – 1916 Act (Japan)</i>	Panel Report, <i>United States – Anti-Dumping Act of 1916, Complaint by Japan</i> , WT/DS162/R and Add.1, adopted 26 September 2000, upheld by Appellate Body Reports WT/DS136/AB/R, WT/DS162/AB/R
<i>US – Anti-Dumping and Countervailing Duties (China)</i>	Appellate Body Report, <i>United States – Definitive Anti-Dumping and Countervailing Duties on Certain Products from China</i> , WT/DS379/AB/R, adopted 25 March 2011
<i>US – Certain EC Products</i>	Panel Report, <i>United States – Import Measures on Certain Products from the European Communities</i> , WT/DS165/R, Add.1, and Corr.1, adopted 10 January 2001, as modified by Appellate Body Report WT/DS165/AB/R
<i>US – COOL</i>	Panel Reports, <i>United States – Certain Country of Origin Labelling (COOL) Requirements</i> , WT/DS384/R, WT/DS386/R, adopted 23 July 2012, as modified by Appellate Body Reports WT/DS384/AB/R, WT/DS386/AB/R
<i>US – Corrosion-Resistant Steel Sunset Review</i>	Appellate Body Report, <i>United States – Sunset Review of Anti-Dumping Duties on Corrosion-Resistant Carbon Steel Flat Products from Japan</i> , WT/DS244/AB/R, adopted 9 January 2004
<i>US – Cotton Yarn</i>	Panel Report, <i>United States – Transitional Safeguard Measure on Combed Cotton Yarn from Pakistan</i> , WT/DS192/R, adopted 5 November 2001, as modified by Appellate Body Report WT/DS192/AB/R
<i>US – FSC</i>	Appellate Body Report, <i>United States – Tax Treatment for "Foreign Sales Corporations"</i> , WT/DS108/AB/R, adopted 20 March 2000
<i>US – Gambling</i>	Appellate Body Report, <i>United States – Measures Affecting the Cross-Border Supply of Gambling and Betting Services</i> , WT/DS285/AB/R, adopted 20 April 2005, and Corr.1
<i>US – Gasoline</i>	Appellate Body Report, <i>United States – Standards for Reformulated and Conventional Gasoline</i> , WT/DS2/AB/R, adopted 20 May 1996
<i>US – Hot-Rolled Steel</i>	Appellate Body Report, <i>United States – Anti-Dumping Measures on Certain Hot-Rolled Steel Products from Japan</i> , WT/DS184/AB/R, adopted 23 August 2001

Report of the Panel

Short Title	Full Case Title and Citation
<i>US – Lamb</i>	Appellate Body Reports, <i>United States – Safeguard Measures on Imports of Fresh, Chilled or Frozen Lamb Meat from New Zealand and Australia</i> , WT/DS177/AB/R, WT/DS178/AB/R, adopted 16 May 2001
<i>US – Offset Act (Byrd Amendment)</i>	Panel Reports, <i>United States – Continued Dumping and Subsidy Offset Act of 2000</i> , WT/DS217/R, WT/DS234/R, adopted 27 January 2003, as modified by Appellate Body Reports WT/DS217/AB/R, WT/DS234/AB/R
<i>US – Oil Country Tubular Goods Sunset Reviews</i>	Appellate Body Report, <i>United States – Sunset Reviews of Anti-Dumping Measures on Oil Country Tubular Goods from Argentina</i> , WT/DS268/AB/R, adopted 17 December 2004
<i>US – Oil Country Tubular Goods Sunset Reviews (Article 21.5 – Argentina)</i>	Appellate Body Report, <i>United States – Sunset Reviews of Anti-Dumping Measures on Oil Country Tubular Goods from Argentina – Recourse to Article 21.5 of the DSU by Argentina</i> , WT/DS268/AB/RW, adopted 11 May 2007
<i>US – Shrimp</i>	Appellate Body Report, <i>United States – Import Prohibition of Certain Shrimp and Shrimp Products</i> , WT/DS58/AB/R, adopted 6 November 1998
<i>US – Softwood Lumber IV</i>	Appellate Body Report, <i>United States – Final Countervailing Duty Determination with Respect to Certain Softwood Lumber from Canada</i> , WT/DS257/AB/R, adopted 17 February 2004
<i>US – Stainless Steel (Korea)</i>	Panel Report, <i>United States – Anti-Dumping Measures on Stainless Steel Plate in Coils and Stainless Steel Sheet and Strip from Korea</i> , WT/DS179/R, adopted 1 February 2001
<i>US – Steel Plate</i>	Panel Report, <i>United States – Anti-Dumping and Countervailing Measures on Steel Plate from India</i> , WT/DS206/R, adopted 29 July 2002
<i>US – Underwear</i>	Panel Report, <i>United States – Restrictions on Imports of Cotton and Man-Made Fibre Underwear</i> , WT/DS24/R and Corr.1, adopted 25 February 1997, as modified by Appellate Body Report WT/DS24/AB/R
<i>US – Upland Cotton</i>	Appellate Body Report, <i>United States – Subsidies on Upland Cotton</i> , WT/DS267/AB/R, adopted 21 March 2005

Peru - Agricultural Products

Short Title	Full Case Title and Citation
<i>US – Upland Cotton</i>	Panel Report, <i>United States – Subsidies on Upland Cotton</i> , WT/DS267/R and Add.1 to Add.3, adopted 21 March 2005, as modified by Appellate Body Report WT/DS267/AB/R
<i>US – Wool Shirts and Blouses</i>	Appellate Body Report, <i>United States – Measure Affecting Imports of Woven Wool Shirts and Blouses from India</i> , WT/DS33/AB/R, adopted 23 May 1997, and Corr.1
<i>US – Zeroing (EC) (Article 21.5 – EC)</i>	Appellate Body Report, <i>United States – Laws, Regulations and Methodology for Calculating Dumping Margins ("Zeroing") – Recourse to Article 21.5 of the DSU by the European Communities</i> , WT/DS294/AB/RW and Corr.1, adopted 11 June 2009
<i>US – Zeroing (Japan) (Article 21.5 – Japan)</i>	Appellate Body Report, <i>United States – Measures Relating to Zeroing and Sunset Reviews – Recourse to Article 21.5 of the DSU by Japan</i> , WT/DS322/AB/RW, adopted 31 August 2009
<i>US – Zeroing (Japan) (Article 21.5 – Japan)</i>	Panel Report, <i>United States – Measures Relating to Zeroing and Sunset Reviews – Recourse to Article 21.5 of the DSU by Japan</i> , WT/DS322/RW, adopted 31 August 2009, upheld by Appellate Body Report WT/DS322/AB/RW

Report of the Panel

GATT PANEL REPORTS

Short Title	Full Case Title and Citation
<i>Canada – FIRA</i>	GATT Panel Report, <i>Canada – Administration of the Foreign Investment Review Act</i> , L/5504, adopted 7 February 1984, BISD 30S/140
<i>EEC – Import Restrictions</i>	GATT Panel Report, <i>EEC – Quantitative Restrictions Against Imports of Certain Products from Hong Kong</i> , L/5511, adopted 12 July 1983, BISD 30S/129
<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/68
<i>Japan – Semi-Conductors</i>	GATT Panel Report, <i>Japan – Trade in Semi-Conductors</i> , L/6309, adopted 4 May 1988, BISD 35S/116
<i>US – Customs User Fee</i>	GATT Panel Report, <i>United States – Customs User Fee</i> , L/6264, adopted 2 February 1998, BISD 35S/245
<i>US – MFN Footwear</i>	GATT Panel Report, <i>United States – Denial of Most-Favoured-Nation Treatment as to Non-Rubber Footwear from Brazil</i> , DS18/R, adopted 19 June 1992, BISD 39S/128
<i>US – Sugar Quota</i>	GATT Panel Report, <i>United States – Imports of Sugar from Nicaragua</i> , L/5607, adopted 13 March 1984, BISD 31S/67

ABBREVIATIONS USED IN THIS REPORT

Abbreviation	Description
c.i.f.	Cost, Insurance and Freight
Customs Valuation Agreement	Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994
DSB	Dispute Settlement Body
DSU	Understanding on Rules and Procedures Governing the Settlement of Disputes
Enabling Clause	Decision on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries, adopted in 1979 by the CONTRACTING PARTIES to the GATT
f.o.b.	Free on board
FTA	Free Trade Agreement between Peru and Guatemala
GATT 1994	General Agreement on Tariffs and Trade 1994
PRS	Price range system
Understanding on Article II:1(b) of the GATT 1994	Understanding on the Interpretation of Article II:1(b) of the General Agreement on Tariffs and Trade 1994
USD	United States dollars
Vienna Convention	Vienna Convention on the Law of Treaties
WTO	World Trade Organization
WTO Agreement	Marrakesh Agreement Establishing the World Trade Organization

1. INTRODUCTION

1.1 *Complaint by Guatemala*

1.1 On 12 April 2013, Guatemala requested consultations with Peru pursuant to Article 4 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU), Article 19 of the Agreement on Agriculture, Article 19 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement) and