

US - Large Civil Aircraft (2nd Complaint) (Article 21.5 - EU)

UNITED STATES - MEASURES AFFECTING TRADE IN LARGE CIVIL AIRCRAFT (SECOND COMPLAINT)

Recourse to Article 21.5 of the DSU by the European Union

Report of the Appellate Body
 WT/DS353/AB/RW and Add.1

BCI redacted, as marked [BCI]

*Adopted by the Dispute Settlement Body
 on 11 April 2019*

European Union, *Appellant/Appellee*
 United States, *Other Appellant/Appellee*
 Australia, *Third Participant*
 Brazil, *Third Participant*
 Canada, *Third Participant*
 China, *Third Participant*
 Japan, *Third Participant*
 Korea, *Third Participant*
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* The Notices of Appeal and Other Appeal and the executive summaries of written submissions contained in this Addendum are attached as they were received from the participants and third participants. The content has not been revised or edited by the Appellate Body, except that paragraph and footnote numbers that did not start at one in the original may have been re-numbered to do so, and the text may have been formatted in order to adhere to WTO style. The executive summaries do not serve as substitutes for the submissions of the participants and third participants in the Appellate Body's examination of the appeal.

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ABBREVIATIONS USED IN THIS REPORT

Abbreviation	Description
2006 IRS Memorandum	Internal Revenue Service Memorandum No. AM 2007-001
AJCA	American Jobs Creation Act of 2004
B&O	business and occupation
BCI	business confidential information
Boeing	The Boeing Company
CLEEN	Continuous Lower Energy Emissions, and Noise
DSB	dispute settlement body
DSU	Understanding on Rules and Procedures Governing the Settlement of Disputes
EDBs	economic development bonds
ETI Act	FSC Repeal and Extraterritorial Income Exclusion Act of 2000
FAA	Federal Aviation Administration
FILOT	fee-in-lieu-of-taxes
FSC	foreign sales corporation
GATT 1994	General Agreement on Tariffs and Trade 1994
HSBI	highly sensitive business information
HSBI Appendix	Appendix 2 to the Panel Report (HSBI)
IR&D	independent research and development
IRBs	industrial revenue bonds
ITAR	International Traffic in Arms Regulations
KSA	<i>Kansas Statutes Annotated</i>
LCA	large civil aircraft
MCIP	multi-county industrial park
NASA	National Aeronautics and Space Administration
NPV	net present value
Original Panel Report	Panel Report, <i>United States – Measures Affecting Trade in Large Civil Aircraft (Second Complaint)</i> , WT/DS353/R
Panel Report	Panel Report, <i>United States – Measures Affecting Trade in Large Civil Aircraft (Second Complaint) – Recourse to Article 21.5 of the DSU by the European Union</i> , WT/DS353/RW
R&D	research and development
RDT&E	research, development, test, & evaluation
S&T	science and technology
SCM Agreement	Agreement on Subsidies and Countervailing Measures
Space Act	National Aeronautics and Space Act of 1958, as amended
Spirit	Spirit Aerosystems
TIPRA	Tax Increase Prevention and Reconciliation Act of 2005
TRL	technology readiness level

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Abbreviation	Description
USDOD	United States Department of Defense
USDOD procurement contracts	pre-2007 and post-2006 RDT&E procurement contracts between USDOD and Boeing
Working Procedures	Working Procedures for Appellate Review