

INNOVATIONS

The Principle of Non-Discrimination under WTO Regime: Analysis of Like Products in Focus

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Abstract

This article tries to deeply analyze like products within ambit of the principle of non-discrimination under WTO system. The objective of the paper is to attract scholarly attention so as to invite inquiries and hence solve problem happening in connection with like products in international trade as it is one of the bottlenecks, as vivid from majority of WTO case laws, in the implementation of multilateral trade agreements particularly GATT 1994. Library research approach was employed to attain this objective. The findings of the study revealed that there is no clear meaning of like products either in clear or implied fashion nor a general formula is provided under GeneralAgreements on Trade and Tariff though what products are like or otherwise is problematic. To overcome the problem, the paper suggests for having definition of like products in the way it solves the problem and for ease implementation of the principle of non-discrimination as well as multilateral trade agreements particularly GATT.

Key Words: 1. Principle of Non-discrimination 2. Like Products 3. World Trade Organization 4. GATT

1. Introduction

Non-discrimination principle is a key principle in World Trade Organization (herein after WTO) law and policy. Though it is a pillar principle in the WTO system, what is meant by non-discrimination is nowhere defined in the agreement that establish the WTO, Marrakesh agreement. It is rather expressed by expounding its components which imposes the obligation on the WTO members not discriminate like products on mere basis of its origin as we may infer from different provisions of General Agreement on Trade and Tariff (herein after GATT) dealing with the latter. The understanding of the main components of the principles of non-discrimination, however, may enable us to define this pillar principle as a treatment that a member should unconditionally and immediately accord for all other members of WTO with regard to like products regardless of its origin. International treatment for sustainable development also defines it as “non-discriminatory treatment” means a treatment that is at least as favorable as the better of national treatment or most-favored nation treatment. ^[1]

2. The Components of the Principle of Non-discrimination under WTO

As it is vivid from the key provisions of GATT that deals with non-discrimination of like products, there are two main principles of non-discrimination. ^[2]Both aim at averting discrimination in international trade on the basis of the nationality or national origin or destination of like products between or against the WTO member(s). This is just to promote trade liberalization at international level. These main components of the non-discrimination principle in WTO system are most favored nation clause and national treatment principle. It is thus indispensable to briefly discuss these concepts as they are crucial to analyze what are like products and intertwined with like products.

2.1 The Most Favored Nation Treatment Principle and its Legal Framework

Most-Favored-Nation obligation (MFN) is a bedrock principle of WTO that obliges members to accord more favorable treatment given to the product of one member at the time of import or export of like products to all other members immediately and unconditionally.^[3] GATT article I: 1 envisaged that with respect to customs duties and charges of any kind imposed on or in connection with importation or exportation or imposed on the international transfer of payments for imports or exports, and with respect to the method of levying such duties and charges, and with respect to all rules and formalities in connection with importation and exportation, and with respect to all matters referred to in paragraphs 2 and 4 of Article III, any advantage, favor, privilege or immunity granted by any Member to any product originating in or destined for any other country shall be accorded immediately and unconditionally to the like product originating in or destined for the territories of all other Members.^[4] The essence of this most favored nation clause in WTO system is to prohibit discrimination or ensure equal treatment with respect to like products irrespective of their origin.^[5]

The critical analysis of GATT article I: 1 shows that it prohibits not only *de jure* discrimination but also *de facto* discrimination. *De jure* discrimination exists where a country discriminates clearly the like products from other countries in the text of her laws, regulation or policy whereas *de facto* discrimination exists where the discriminatory measure of country doesn't appear on the face of her law, regulation or policy but the review of all facts relating to the application of measure obviously reveal that it discriminates in fact.^[6]

The latter scenario was happened in Canada-Auto case where Canada accorded import duty exemption to imports of motor vehicles by certain manufacturers in which appellate body rejected, as panel had done, the Canada's argument that article I: 1 doesn't apply to the measure she had taken in this case.^[7] Legally speaking, there were no restrictions on the origin of motor vehicles that were eligible for this exemption. In practice, however, the manufacturers imported only their own made motor vehicles and these of related companies as a result of which only motor vehicles originating in small number of countries are by *de facto* benefited from the exemption.^[8]

Thus, be it *de jure* or *de facto* discrimination, MFN principle under article I: 1 ensures the existence or otherwise of discrimination, there by identify violation of MFN, by employing three –tier consistency tests.^[9] The first one concerns with any advantage, favor, privilege or immunity granted by any member to any product originating in or destined for any other country with respect to customs duties, charges of any kind imposed on importation or exportation such as import consular taxes, charges of any kind imposed in connection with importation or exportation such as quality inspection fees, charges imposed on the international transfer of payments for imports or exports, the method of levying such duties and charges, all rules and formalities in connection with importation and exportation, internal taxes or other internal charges and laws, regulations and requirements affecting internal sale, offering for sale, purchase, transportation, distribution or use of any product offering for sale, purchase, transportation, distribution or use of any product.^[10]

Pertaining to sorts of measures covered by article I: 1 to ascertain the observance of the MFN obligation, there is little debate and there is an agreement that it casts very wide net as both the panel and appellate body of WTO found respectively in US – Non-Rubber Footwear and Canada – Autos cases. In the former case, the panel found that the rules and formalities applicable to countervailing duties, including those applicable to the revocation of countervailing duty orders, are rules and formalities imposed in connection with importation, within the meaning of Article I: 1.^[11] In the latter case, the appellate body clarified the scope of article I: 1 by ruling that Article I: 1 requires that any advantage, favor, privilege or immunity granted by any member to any product originating in or destined for any other country shall be accorded immediately and unconditionally to the like product originating in or destined for the territories of all other members.^[12]

The second test which is a continuation of and intertwined with the first one pertains to like products. Though what products are considered as like products is a bone of contention in the WTO system,

GATT doesn't define it even though its various articles used the term which this paper criticized. Another consistency test that helps us to ensure the observance of MFN obligation under this article is whether the advantage at issue is granted immediately and unconditionally. Article I: 1 also requires that any advantage granted by WTO member to imports from any country must be granted immediately and unconditionally to imports from all other WTO members. Once WTO member has granted an advantage to imports from a country, she cannot require reciprocity from other contracting States. This ensures that a member that has given certain sorts of advantage for another by no means could claim reciprocity from and refuse an immediate and unconditional extension of such advantage to other members. This test, thus, clearly prohibits the reciprocity clause where it discriminates like products of contracting States whether the discrimination is *dejure*-based or *defacto*-based.

Nevertheless, this does not mean that the MFN principle has no exceptions. Some of these exceptions includes the regional trade integration ^[13], the general exceptions to GATT ^[14], non-application of multilateral trade agreements between particular member States ^[15] and other exceptions. ^[16] In general, the ambit of application of the MFN clause is entirely determined by the interpretation of terms such as "any advantage granted", "like products", "immediately and unconditionally" under GATT article I: 1.

2.2 The National Treatment Principle (NT) and its Legal Frameworks

This principle is another main component of the principle of non-discrimination in WTO system by which non-discrimination and trade liberalization is achieved. GATT article III: 4 stipulate NT clause as:

*The products of the territory of any contracting party imported into territory of another contracting party shall be accorded to like products of national origin in respect of laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use.*¹⁷

This provision tells us that domestic regulations distinguishing between like domestic and imported products in which the latter is treated less favorably than the former merely due to its origin is discrimination and contrary to this principle. It is also vivid fact that this NT states that member States shall extend the same treatment to their national products to like products of another member States once the latter enters into the domestic market. Thus, charging customs duty on like imported product is not in a violation of the NT principle even if locally-produced products are not charged an equivalent tax. This means that NT obligation will be applicable only when the like imported products enter into the domestic market to compete with like domestic products.

This is a point of difference between the application of the NT and MFN principles. It is in line with this NT that Panel Report in Italy- Agricultural machinery (1958), ruled that the intention of the drafter of the agreement with regard to article III was clear to treat imported products in same way as the like domestic products once they have been cleared through custom. Otherwise, indirect protection would be given. ^[18]

Appellate body report in Korea- Alcoholic Beverages also found that NT clause under article III aims at avoiding protectionism requiring equality of competitive conditions and protecting expectations of equal competitive relationship. ^[19]

3. Analysis of Like Products

3.1 What products are deemed like products within the ambit of the principle of non-discrimination under WTO?

It is aforementioned that most favored nation clause applies to both border and internal measures and in this respect; it has wider applicability than national treatment clause which applies only to internal measures. However, with regard to like products the most favored nation clause is less applicable than national treatment principle as it only refers to only like products whereas NT principle not only refer to like products but also to directly competitive or substitutable products.^[20] Regardless of how both components are more applicable or less applicable, this chapter thoroughly analyzed the concept of like products under both principles.

The term *like* is used in WTO law in several degree of likeness such as identical goods, similar goods, like products, directly competitive products.^[21] Custom valuation Agreement defines identical goods as goods which are the same in all respects including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition being regarded as identical.^[22] The same article defines similar goods as goods which, not alike in all respects, like characteristics and like component materials which enables them to perform the same function and commercially interchangeable.

The quality of goods, their reputation and the existence of trade mark are among factors to be considered in determining whether goods are similar.^[23] The two definitions are largely different as the degree of likeness in the latter is not as strict as in the former because it needs not necessarily be alike in all respects. However, these degrees of likeness don't go with the concept of like products as we can see from GATT articles I: 1 and III, and various panel and appellate body reports. Above all, their application is confined to these agreements. On the other hand, antidumping agreement, defines like products as

like product shall be interpreted to mean a product which is identical, i.e., alike in all respects to the product under consideration or in the absence of such product, any other product which, though not alike in all respects, has characteristics closely resembling those of the product under consideration
[24]

Agreement on subsidies and countervailing measures also define like products in identical fashion.^[25] Except definition for the term like products given under the above agreements, which apply only to those agreements, there is no definition of the term.^[26] It is as a result of the absence of the definition of the term like product that the panel treat like products differently indifferent cases.

3.2 Interpretation of Like Products and Criteria of Determining the Likeness

On one hand, the term like products is nowhere defined under GATT provisions dealing with the same except some covered agreements discussed above which, however, are applicable only to such specific agreements as aforementioned. On the other hand, the term is practically a bone of contention as witnessed from various cases submitted to the panel and appellate body. The definition of the term is given by the panel and/or appellate body differently- case-by-cases employing different criterion of interpretation as witnessed from various reports. As the appellate body outlined in Japan-Alcoholic Beverages II, there is no fixed definition of the term like products that applies to all covered agreements uniformly rather it should be assessed case by case.^[27]

It further stated that the concept of like product in WTO law is like accordion whose width varies depending on the provision under which the term is interpreted^[28] which seems that the provision(s) under which the term is provided determine the likeness of the products.

This reveals that the interpretation of the term as well as the criteria for so doing needs to be ascertained case-by-case which makes the issue subjective.

In Japan-Alcoholic Beverages II the appellate body stated that the report of working party on border tax adjustments outlined an approach for analyzing likeness that has been followed and developed panels and appellate body. This approach has consisted of employing for general criteria in analyzing likeness: the properties, nature and quality of products, the end-uses of the products, the consumers' tests and habits- more comprehensively consumers' perceptions and behaviors in respect of products, and the tariff classification of the products.

We note that these four criteria comprises for categories of characteristics that the product involved might share which are the physical property of the product, the extent to which the products are capable of serving the same or similar end-uses, the extent to which consumers perceive and treat the products as alternative means of performing particular function in order to satisfy particular demand and the international classifications of products for tariff purposes.^[29]The appellate body noted in the footnote that the forth criteria, tariff classification, is developed by subsequent panel reports.^[30]

Per this analyzing approach, these four criteria are used to determine whether the products are like products or otherwise. Whenever the issue of likeness is considered, the criteria set forth in the border tax adjustments need to be examined but we should not exclusively be confined only to them because as the appellate body in European Community-Asbestos case (herein after EC) stated while these general criteria or grouping of potentially shared characteristics provide a framework for analyzing the likeness of particular products, they are simply tools to assist in the task of sorting and examining relevant evidence.^[31] It further stressed that these criteria are neither a treaty mandate nor a closed list of criteria that determine the legal characterization of a product.^[32]

The position of the appellate body in this case seems to reflect that we should not totally rely on these general criteria in the task of interpretation of like products rather use them as springboard for an in-depth task of examining and researching of relevant evidence of the case at hand thereby the ascertainment of likeness.

With regard to these general criteria the appellate body in EC-Asbestos case finally noted that under Article III: 4 of the GATT, the term "like products" is concerned with competitive relationships between and among products. Accordingly, whether the border tax adjustments framework is adopted or not, it is important under Article III: 4 to take account of evidence which indicates whether, and to what extent, the products involved are – or could be – in a competitive relationship in the market place.^[33]

Pertinent to the criteria of determining the likeness of products, another point needs to be mentioned here is that whether the process and methods of production of the products should be employed to determine their likeness. In the US- Tuna (Mexican) Case, the panel stated that GATT article III: 4 calls for comparison of imported tuna as a product with domestic tuna as product. Regulations governing taking of dolphin incidental to taking of the tuna couldn't affect the tuna as product. Thus, article III: 4 obliges US to accord treatment to Mexican tuna no less favorable than that accorded to US tuna whether or not the incidental taking of dolphins by Mexican vessels corresponded to that of US vessels and found that the differences in the processes and methods of production of products are not relevant in determining the likeness of the products.^[34]

This indicates though the meaning of the term like products squeezes and stretches as the case may be, we should not take the processes and methods of production of products as the criteria of determining likeness of products under question. This line of argument even may take us to argue that the ingredients of the product should not be considered in assessing the likeness of the products.

Another indispensable criterion in determination of likeness is whether the products also need to be directly competitive or substitutable. To begin with, what is meant by directly competitive or substitutable, journal of world trade states that:

The terms describe particular type of relationship between two types of products-imported and domestic products and it is evident from the wording of the term that the essence of that relationship is the products are in competition. This much is clear from the word competitive which means characterized by competition and from the word substitutable which means able to be substituted. Like products are subsets of directly competitive or substitutable products; all like products are, by definition, directly competitive or substitutable products whereas not all directly competitive or substitutable products are like. The category of directly competitive or substitutable products is broader than the notion of like products.^[35]

This underscores that direct competitiveness or substitutability between two products can also be taken as criteria in determining whether the products are like or not. Even as we may infer from the ordinary meaning of the words the products are competitive or substitutable if they offer alternative ways of satisfying a particular need or tastes.^[36] The competitive or substitutive relationship between products in relation to like products is also envisaged under GATT article III: 2 and these terms are qualified in Ad article by the term directly. The term directly in the context of article III: 2 suggests the degree of proximity in competitive relationship between the products.^[37] In Korea- Alcoholic beverages in which U.S and EC filed complaint against Korea on the ground that the latter violated its obligation under GATT article III: 2 first sentence by implementing its liquor tax law of 1949 and education tax law of 1982 which taxed domestically produced soju less onerously than imported products such as whisky, cognac, vodka, gin, rum and tequila, the appellate body ruled that directly competitive or substitutable products albeit the lesser degree also exists in competitive relationship.^[38] This ruling of the body also unequivocally reveals that like products are also directly competitive or substitutable and hence the latter may be employed as a criterion of determining the likeness of the products.

When we talk about directly competitive or substitutable products, the possible query that may possibly be raised is that what factors may help us to reach at the conclusion that the products are directly competitive or substitutable or otherwise? The quantitative data, the existence of trade barriers to protect one product from competition with another and potential competition are the factors that should be taken into account to determine whether the products are directly competitive or substitutable.^[39] These are the factors that the appellate body takes into account to assess whether the products are directly competitive or substitutable.

With respect to the analysis of the like products in case of most favored nation principle there is a moot among different literatures as to whether we should apply the criteria we could apply or we had applied in national treatment clause involving cases. But various panel and appellate body reports doesn't make any distinction as to this effect as we can see from enormous case laws reported with regard to analysis of likeness in both cases.

In Spain- Tariff treatment of unroasted coffee in which Brazil claim against Spanish Royal Decree that divided unroasted coffee into five list of tariff classification viz. Colombian mild, other mild, unwashed Arabica, Robusta and other where the first two were duty-free and the latter three were subject to a duty of 7% ad valorem; the tariff on raw coffee was unbound, stating that Brazil's unwashed Arabica and also Robusta coffee which were presently charged with higher duties than that applied to mild coffee, the panel stated that whatever the classification adopted article I: 1 requires the same tariff classification be applied to the like products and in determining the likeness of various groups and types of unroasted coffee listed under the decree the organoleptic differences resulting from geographical factors, cultivation methods, the processing of beans and the generic factors the panel ruled that they should not be considered as sufficient reason to allow for different tariff treatment.^[40]

The panel further found that unroasted coffee was mainly, if not exclusively, sold in the form of blends, combining various types of coffee, and that coffee in its end-use, was universally regarded as a well-defined and single product intended for drinking^[41] significantly indicating the factor that makes the unroasted coffee like products, hence, the Spain tariff classification of unroasted coffee as contrary to the most favored national principle. The panel concluded that these unroasted coffees which are considered as different, hence, subjected to different tariff treatment by Spanish royal decree should be considered as like products within the meaning of article I: 1^[42] for their end-use is same.

Some literature also specifically argue that likeness of products in border measures may be determined by reference to the Harmonized System for classification of products which provides a framework for common scheduling of fiscal border measures such as tariff but to which not all the WTO members are signatories.^[43] But the panel report in Canada-Japan: Tariff on imports of Spruce, Pine, and Fir (SPF) dimension lumber examined the claim of Canada that Japan's 8% tariff on imports of SPF dimension lumber where other types of dimension lumber are duty free and hence inconsistent with article I: 1 noted that the adoption of Harmonized System had brought about a large measure of harmonization in the field of customs classification of goods but this system did not entail any obligation as to the ultimate detail in the respective of tariff classification.^[44] The Panel was of the opinion that, under these conditions, a tariff classification going beyond the Harmonized System's structure is a legitimate means of adapting the tariff scheme to each contracting party's trade policy interests, comprising both its protection needs and its requirements for the purposes of tariff and trade negotiations.^[45]

3.3 Developed Tests to Determine Likeness of Products

In the afore discussed analysis of like products the paper thoroughly dealt with what products can be considered like products within the basket of likeness, the criteria of determining the likeness of products basing the analysis on various panel as well as appellate body reports. Hereunder, the paper briefly consulted the tests developed by literatures to ascertain the likeness of products. Indeed, these literatures also developed such tests not without reference from different case laws reported the panel and appellate body.

3.3.1 Unsophisticated Market Test

As per this test, determining whether the products in questions are like products rely on factors such as the taste of the products, their end uses, appearances, and the like need to be considered.^[46] This is what the panel ruled in the Japan-Alcoholic beverages of 1987 in which EC argued EC originated drinks are discriminated by Japan which better treat its domestic alcoholic products.^[47]

Moreover, to check the likeness or the degree to which the products were directly competitive or substitutable the panel in this argued that the sole criterion should be the consumer reactions.^[48] Therefore, the unsophisticated market test in determining the likeness of products is what the reactions of consumers if they are asked whether the products are like products or otherwise or at least whether the products in questions are directly competitive or substitutable or otherwise.

3.3.2 The Aim and Effect Test

The government may take intervention measures through legislation; hence, the test is also known as government intervention, which may discriminate between products. As per this test the likeness of products must be determined by reference to the aims of the legislation: if the aim of the legislation is not protect the domestic product, the two products in question are unlike even if the consumers think otherwise.^[49] This is a test that the panel employed in United States-Gas Guzzler case to assess the likeness of cars under US legislation that attack polluting cars which EC claimed that US legislation is treating EC cars less favorably than US counterparts.^[50] Despite the name of the test, however, the panel did not pay attention to the effects in its analysis.^[51]

3.3.4 Price Elasticity Market Test/Sophisticated Market Test

This test is a test that determines the likeness of products taking into account the market elasticity as specific notion. ^[52] This test is a test that a panel employed in Japan- Alcoholic Beverages II to determine the likeness of alcoholic beverages in question stating that cross-price elasticity is the essential means for defining whether two products are in directly competitive or substitutable relationship. ^[53] The panel in this case, finally makes plain that likeness of product is not absolute but it is market-specific notion i.e., bananas and strawberries can be directly competitive or substitutable in Greece but not necessarily in Sweden. ^[54]

Despite the test the panel takes into account the issues like tariff classification to establish the likeness of the products. ^[55] According to this test the query whether the products in question are like products or not is determined by the price elasticity of the products since the directly competitiveness or the substitutability of such products is different from market to market which seems even makes the meaning of like products very subjective.

4. Conclusion and Recommendation

4.1 Conclusions

The paper briefly explored the principle of non-discrimination in the WTO and specifically with analysis of the concept of like products in light of the two corollaries principle of non-discrimination.

The most favored nation clause is a principle that obliges the members of WTO to accord to other imported products the treatment they have given for like imported products unconditionally and immediately. This extension of immediate and unconditional treatment to other imported like products once such treatment is made in favor like imported products includes both *de jure* discrimination and *de facto* discrimination as envisaged under GATT article I.

The national treatment clause is another component of principle of non-discrimination that clearly state that like imported products should not be subject to less favorable treatment than the domestic counterparts as stipulated under GATT article III. The principle of national treatment unlike the most favored nation clause is applicable only after the products enter into the domestic market and begin to compete with domestically produced like products. This is by and large to create fair competition among the like products in a domestic market regardless of the country of origin of the products in at international trade. Like most favored nation clause, the national treatment clause also applies to avoid discrimination in international trade be it *de jure* or *de facto* discrimination.

With regard to what products are considered as like products, the paper briefly discussed that there is a problem as to its meaning and the criteria for its definition since, for one thing, it is not defined under the general agreement and, for another thing, there is no clear consistency in interpreting the term and the criteria employed for the same as we can see from several case laws reported by the panel and appellate body. In nutshell, it is the position of the writer that absence of meaning of like products at least in general formula that gives clue for determining what products are like becomes bone of contention before WTO dispute settlement body.

4.2 Recommendations

The finding of this paper is that the term "like product" is not defined under the General Agreement on Trade and Tariff but is a source of problem under WTO regime specifically for implementation of GATT articles I and III because there is a difficulty in determining what products are considered as like products, there is no envisaged criteria or general formula for defining the same under this multilateral trade agreement. This also creates difficulty for the dispute settlement body to decide cases involving issue of like products. There is high probability where similar cases are resolved differently by the panel or appellate as a result.

Therefore, this paper recommends that:

- ❖ The concept of like products should be at least defined in such a way that it allows broad definition according to the context required.
- ❖ The general formula that helps in the interpretation of the term should be devised and incorporated under the GATT 1994 provisions dealing with like products for proper enforcement of the principle of non-discrimination in general, and the most favored nation and the national treatment clauses in particular.
- ❖ Indisputable criteria for determining likeness of products need to be developed and applied in interpretation of the like products.
- ❖ The interpreted like products and criteria used therein in case laws reported by the panel as well as the appellate body should be applied for the other similar cases save for the need of the context and the circumstances of a case.

¹www.iisd.org(Accessed on 8 May, 2021)

² General Agreement on Trade and Tariff (1994), Articles I, XIII, XVII and III

³www.bing.com (Accessed on 8 May, 2021)

⁴ GATT, Article I, Paragraph 1

⁵www.bing.com (Accessed on 12 May, 2021)

⁶ Ibid

⁷ Appellate Body Report, Canada-Autos, Paragraph 78

⁸ Ibid

⁹ General Agreement on Trade and Tariff (1994), article I, paragraph 1

¹⁰www.bing.com (accessed on 18, June, 2021)

¹¹ GATT Panel Report, US – MFN Footwear, Paragraph 6.8.

¹² Appellate Body Report, Canada – Autos, Paragraph 79.

¹³ General Agreement on Trade and Tariff (1994), Article XXIV

¹⁴ Id, Article XX

¹⁵ Marrakesh Agreement, Article XIII

¹⁶Id, Article IX: 3

¹⁷General Agreement on Trade and Tariff article III, Paragraph 4

¹⁸See GATT Panel Report, Italian Agricultural machinery, Paragraph 11

¹⁹Appellate Body Report, Korea- Alcoholic beverage, Paragraph 120

²⁰Interpretative Note to General Agreement on Trade and Tariff, Article II:2

²¹ Supra Note 20, p.323

²² Custom valuation Agreement, Article 15

²³Ibid

²⁴Antidumping agreement, Article 2, Paragraph 6

²⁵Agreement on subsidies and countervailing measures, Note 46 to Article 15, Paragraph 1

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³³Id, Paragraph 103

³⁴Panel Report, US-Tuna, Paragraph 5.15

³⁵Supra Note 20, p.326

³⁶Ibid

³⁷Ibid

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³⁹Id, pp.327-328

⁴⁰Panel report, Spain- Tariff Treatment Unroasted Coffee

⁴¹Ibid

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⁴³European Journal of Political Economy vol.7,2001, p.238

⁴⁴Panel report, Canada/Japan- Tariff on imports of Spruce, Pine, Fir

⁴⁵Ibid

⁴⁶Supra Note 48, p.241

⁴⁷Ibid

⁴⁸Ibid

⁴⁹Id, pp.241-242

⁵⁰See Panel Report in United States-Gas Guzzler Case

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